

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div><br><br><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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                                    |
| B This return/report is:                                                                                 | <input checked="" type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                             |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                            |

|                                                                                                                                                                                                                         |                                                             |                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------|
| Part II                                                                                                                                                                                                                 | Basic Plan Information—enter all requested information      |                                                                     |
| <b>1a</b> Name of plan<br><u>ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN</u>                                                                                                                                                | <b>1b</b> Three-digit plan number (PN) ▶                    | <u>002</u>                                                          |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>ROTTINGHAUS COMPANY, INC.</u><br><br><u>510 GILLETTE STREET</u><br><u>LACROSS, WI 54603</u> | <b>1c</b> Effective date of plan<br><u>01/01/2011</u>       | <b>2b</b> Employer Identification Number (EIN)<br><u>93-0981410</u> |
|                                                                                                                                                                                                                         | <b>2c</b> Sponsor's telephone number<br><u>608-784-2774</u> | <b>2d</b> Business code (see instructions)<br><u>445299</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.

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/14/2014 | LEE LICHTENSTEIN                                             |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) |                                                   |            | Preparer's telephone number (optional)                       |
|                                                                                                            |                                                   |            |                                                              |

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

Form 5500 (2013)  
v. 130118

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address<br><br>401K SAFE, LLC<br><br>1919 OXMOOR ROAD, SUITE 104<br>BIRMINGHAM, AL 35209                                                                                                                                                                                  |  | <b>3b</b> Administrator's EIN<br>27-1487169<br><br><b>3c</b> Administrator's telephone number<br>205-202-8523                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          |  | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b> 2046                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6a</b> 1655                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                        |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                          |  | <b>6c</b> 270                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                   |  | <b>6d</b> 1925                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b> 1925                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b> 1628                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                |  | <b>6h</b> 231                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                   |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><hr/> Department of Labor<br>Employee Benefits Security Administration<br><hr/> Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b><br><br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>2013</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>This Form is Open to Public Inspection</b> |

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

|                                                                                                   |                                                                    |            |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN</b>                           | <b>B</b> Three-digit plan number (PN) ▶                            | <b>002</b> |
|                                                                                                   |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ROTTINGHAUS COMPANY, INC.</b> | <b>D</b> Employer Identification Number (EIN)<br><b>93-0981410</b> |            |

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

**1** Coverage Information:

(a) Name of insurance carrier

**LINCOLN NATIONAL LIFE INSURANCE CO.**

| (b) EIN           | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |                   |
|-------------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|-------------------|
|                   |               |                                       |                                                                             | (f) From                | (g) To            |
| <b>35-0472300</b> | <b>65676</b>  | <b>GP16000</b>                        | <b>1628</b>                                                                 | <b>01/01/2013</b>       | <b>12/31/2013</b> |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                      |                               |
|--------------------------------------|-------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
| <b>19576</b>                         | <b>14740</b>                  |

**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

**ROYAL ALLIANCE ASSOCIATES, INC.**  
**1 WORLD FINANCIAL CTR**  
**200 LIBERTY ST. FL 14**  
**NEW YORK, NY 10281**

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| <b>19576</b>                                  |                                 |             | <b>4</b>              |

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

**PINNACLE FINANCIAL SERVICES, INC.**  
**1177 HYPOLUXO RD.**  
**LANTANA, FL 33462**

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |                    | (e) Organization code |
|-----------------------------------------------|---------------------------------|--------------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose        |                       |
|                                               | <b>8813</b>                     | <b>TPA SUBSIDY</b> | <b>5</b>              |

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

PINNACLE FINANCIAL SERVICES, INC.

1177 HYPOLUXO RD.  
LANTANA, FL 33462

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               | 5891                            | TPA AWARDS  | 5                     |

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

ROYAL ALLIANCE ASSOCIATES, INC.

1 WORLD FINANCIAL CTR  
200 LIBERTY ST. FL 14  
NEW YORK, NY 10281

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |                                | (e) Organization code |
|-----------------------------------------------|---------------------------------|--------------------------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose                    |                       |
|                                               | 25                              | NON-MONETARY COMP TO SALES REP | 4                     |

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

PINNACLE FINANCIAL SERVICES, INC.

1177 HYPOLUXO RD.  
LANTANA, FL 33462

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |                     | (e) Organization code |
|-----------------------------------------------|---------------------------------|---------------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose         |                       |
|                                               | 11                              | MARKETING ALLOWANCE | 5                     |

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

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

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

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

**Part II Investment and Annuity Contract Information**

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

|                                                                                                        |          |          |
|--------------------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 1088322  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 10956915 |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VAR ANNUITY W/GUAR FUND

|                                                        |           |   |
|--------------------------------------------------------|-----------|---|
| <b>b</b> Balance at the end of the previous year ..... | <b>7b</b> | 0 |
|--------------------------------------------------------|-----------|---|

|                                                                       |              |         |  |
|-----------------------------------------------------------------------|--------------|---------|--|
| <b>c</b> Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | 172098  |  |
| (2) Dividends and credits .....                                       | <b>7c(2)</b> |         |  |
| (3) Interest credited during the year .....                           | <b>7c(3)</b> | 15621   |  |
| (4) Transferred from separate account .....                           | <b>7c(4)</b> | 4098    |  |
| (5) Other (specify below) .....                                       | <b>7c(5)</b> | 1035950 |  |

▶ LOAN PRINCIPAL &amp; INTEREST TRANSFER IN

|                           |              |         |
|---------------------------|--------------|---------|
| (6) Total additions ..... | <b>7c(6)</b> | 1227767 |
|---------------------------|--------------|---------|

|                                                                                       |           |         |
|---------------------------------------------------------------------------------------|-----------|---------|
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 1227767 |
|---------------------------------------------------------------------------------------|-----------|---------|

**e Deductions:**

|                                                                                 |              |        |  |
|---------------------------------------------------------------------------------|--------------|--------|--|
| (1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | 123807 |  |
| (2) Administration charge made by carrier .....                                 | <b>7e(2)</b> | 13686  |  |
| (3) Transferred to separate account .....                                       | <b>7e(3)</b> |        |  |
| (4) Other (specify below) .....                                                 | <b>7e(4)</b> | 1952   |  |

▶ TRANSFER OUT

|                            |              |        |
|----------------------------|--------------|--------|
| (5) Total deductions ..... | <b>7e(5)</b> | 139445 |
|----------------------------|--------------|--------|

|                                                                                                         |           |         |
|---------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b> | 1088322 |
|---------------------------------------------------------------------------------------------------------|-----------|---------|

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                          | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount..... | <b>10b</b> |  |

Specify nature of costs ▶

**Part IV Provision of Information**

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

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

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

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

|                                                                                                   |                                                                    |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN</u>                           | <b>B</b> Three-digit plan number (PN) ▶ <u>002</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ROTTINGHAUS COMPANY, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>93-0981410</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  
LINCOLN NATIONAL CORPORATION

35-1140070

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

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

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

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

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

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

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

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

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

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

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

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

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

STADION MONEY MANAGEMENT

58-2099805

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 26                     | SERVICE PROVIDER                                                                                  | 64354                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

LINCOLN NATIONAL CORPORATION

35-1140070

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13                     | SERVICE PROVIDER                                                                                  | 48256                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

PINNACLE FINANCIAL SERVICES, INC.

59-2438373

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15                     | SERVICE PROVIDER                                                                                  | 19469                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

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

**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<br>(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<br>(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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

**Part III** **Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN</u>                                  | <b>B</b> Three-digit plan number (PN)                              | <u>002</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>ROTTINGHAUS COMPANY, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>93-0981410</u> |            |

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

|                                                                                       |                               |                                                                                                                  |
|---------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FED GOV ULTRASHORT DUR</u>          |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-114</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>70102</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>COLUMBIA ACORN</u>                  |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-117</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>     |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FRANKLIN HIGH INCOME</u>            |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-120</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>60193</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VG LIFESTRATEGY MOD GROWTH FUND</u> |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-121</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>     |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>LVIP MONDRIAN INT'L VALUE</u>       |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-122</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>     |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>LVIP SSGA S&amp;P 500 INDEX</u>     |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-127</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>94203</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO GROWTH AND INCOME</u>       |                               |                                                                                                                  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL CORPORATION</u> |                               |                                                                                                                  |
| <b>c</b> EIN-PN <u>35-1140070-128</u>                                                 | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9733</u>  |

|                                                                                                    |                                        |                                                                                                                            |
|----------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">VG LIFESTRATEGY CONSER. GROWTH FUND</a> |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-130</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">4558</a>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">VG LIFESTRATEGY GROWTH</a>              |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-132</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">11883</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">SSGA SMALLCAP INDEX</a>                 |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-136</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">0</a>      |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">AMERICAN FUNDS EUROPACIFIC GROWTH</a>   |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-154</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">100675</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP CLARION GLOBAL REAL ESTATE</a>     |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-155</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">4893</a>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP VG INT'L EQUITY ETF</a>            |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-159</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">42471</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">MFS VIT GROWTH SERIES</a>               |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-165</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">43179</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">FTVPT TEMPLETON GLOBAL BOND SEC.</a>    |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-186</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">37276</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP BLACKROCK INFLAT'N PROT'D BOND</a> |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-192</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">7602</a>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">OPPENHEIMER DEVELOPING MARKETS</a>      |                                        |                                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                            |
| <b>c</b> EIN-PN <a href="#">35-1140070-194</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">60190</a>  |

|                                                                                                    |                                        |                                                                                                                             |
|----------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP MANAGED RISK PROFILE 2010</a>      |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-701</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">9077</a>    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP MANAGED RISK PROFILE 2020</a>      |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-702</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">128411</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP MANAGED RISK PROFILE 2040</a>      |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-704</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">400595</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">STADION MANAGED CONSERVATIVE</a>        |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-705</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">222251</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">STADION MANAGED MODERATE</a>            |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-706</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">1629127</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">STADION MANAGED GROWTH</a>              |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-707</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">7381877</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP SSGA BOND INDEX</a>                |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-709</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">42647</a>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">LVIP DELAWARE SPECIAL OPPORTUNITIES</a> |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-710</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">0</a>       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">SSGA RUSSELL LG CVI NON-LENDING SER</a> |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-711</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">92296</a>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">SSGA RUSSELL LG CGI NON-LENDING SER</a> |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">LINCOLN NATIONAL CORPORATION</a>     |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">35-1140070-712</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">36161</a>   |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [SSGA S&P MIDCAP INDEX NON-LENDING S](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-713</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">73736</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [SSGA RUSSELL SM CVI NON-LENDING SER](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-714</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">73693</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [SSGA RUSSELL SM CGI NON-LENDING SER](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-715</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">39947</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [LVIP MANAGED RISK PROFILE 2050](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-719</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">10574</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PIMCO TOTAL RETURN](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                          |
|------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-720</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">8222</a> |
|------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [STADION MANAGED BALANCED](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                            |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-722</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">245300</a> |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [STADION MANAGED CAPITAL PRESERVAT'N](#)**b** Name of sponsor of entity listed in (a): [LINCOLN NATIONAL CORPORATION](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">35-1140070-723</a> | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">16043</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                        |            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                        |            |
| <b>A</b> Name of plan<br><u>ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN</u>                                  | <b>B</b> Three-digit plan number (PN) ▶                                | <u>002</u> |
|                                                                                                          |                                                                        |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ROTTINGHAUS COMPANY, INC.</u>        | <b>D</b> Employer Identification Number (EIN)<br><br><u>93-0981410</u> |            |

| <b>Part I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Asset and Liability Statement</b>                                                       |                              |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------|------------------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                                                                                            |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>                    |                        |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions.....                                                            | <b>1b(1)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions.....                                                         | <b>1b(2)</b>                 | <u>128</u>             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>                 | <u>5696</u>            |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                       | <b>1c(2)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b>              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other .....                                                                        | <b>1c(3)(B)</b>              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b>              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common.....                                                                            | <b>1c(4)(B)</b>              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property).....                                   | <b>1c(6)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans.....                                                                 | <b>1c(8)</b>                 | <u>569069</u>          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>                | <u>10956915</u>        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>                |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>                |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>                |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>                | <u>1088322</u>         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other.....                                                                            | <b>1c(15)</b>                |                        |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 0                     | 12620130        |

**Liabilities**

|                                                                           |           |   |    |
|---------------------------------------------------------------------------|-----------|---|----|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |    |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |    |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |    |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   | 20 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 20 |

**Net Assets**

|                                                           |           |   |          |
|-----------------------------------------------------------|-----------|---|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 0 | 12620110 |
|-----------------------------------------------------------|-----------|---|----------|

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 614490     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 1098157    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1712647   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 21665      |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 21665     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> |            |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            | 1715129   |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            |           |
| c Other income.....                                                                            | 2c     |            | 3062      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 3452503   |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 744521 |        |
| (2) To insurance carriers for the provision of benefits.....                        | 2e(2) |        |        |
| (3) Other.....                                                                      | 2e(3) | 3234   |        |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |        | 747755 |
| f Corrective distributions (see instructions).....                                  | 2f    |        |        |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        | 17878  |
| h Interest expense.....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) |        |        |
| (2) Contract administrator fees.....                                                | 2i(2) | 67541  |        |
| (3) Investment advisory and management fees.....                                    | 2i(3) |        |        |
| (4) Other.....                                                                      | 2i(4) | 64354  |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 131895 |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 897528 |

**Net Income and Reconciliation**

|                                                         |       |  |          |
|---------------------------------------------------------|-------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 2554975  |
| l Transfers of assets:                                  |       |  |          |
| (1) To this plan.....                                   | 2l(1) |  | 10065135 |
| (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: WARREN AVERETT, LLC

(2) EIN: 45-4084437

**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   |    | 47524  |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  |        |
| <b>4c</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>d</b> 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  |        |
| <b>4d</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>4e</b>                                                                                                                                                                                                                     | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>4f</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>g</b> 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  |        |
| <b>4g</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>h</b> 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  |        |
| <b>4h</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |        |
| <b>4i</b>                                                                                                                                                                                                                     | X   |    |        |
| <b>j</b> 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  |        |
| <b>4j</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |        |
| <b>4k</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |        |
| <b>4l</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>4m</b>                                                                                                                                                                                                                     |     | X  |        |
| <b>n</b> 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. ....                                      |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                     |     |    |        |

**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)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                   |                                                                    |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN</u>                           | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ROTTINGHAUS COMPANY, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>93-0981410</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> |
| <b>2</b> 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):<br><br>EIN(s): <u>35-0472300</u> |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                             | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 2013**

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN  
TABLE OF CONTENTS  
DECEMBER 31, 2013**

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## **INDEPENDENT AUDITORS' REPORT**

Plan Committee  
Rottinghaus Company, Inc. 401(k) Plan

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Rottinghaus Company, Inc. 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, 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 information summarized in Note 3, which was certified by Lincoln National Life Insurance Company, the insurance company of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the insurance company of the Plan holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the insurance company as of December 31, 2013, and for the year then ended, that the information provided to the plan administrator by the insurance company 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 H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on 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 schedule, other than that derived from the information certified by the insurance company, 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.

*Warren Averett, LLC*

Birmingham, Alabama  
October 13, 2014

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**  
**STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2013**

---

**ASSETS**

|                                               |                      |
|-----------------------------------------------|----------------------|
| <b>INVESTMENTS AT FAIR VALUE (SEE NOTE 4)</b> | <b>\$ 12,096,388</b> |
|-----------------------------------------------|----------------------|

**RECEIVABLES**

|                           |     |
|---------------------------|-----|
| Participant contributions | 128 |
|---------------------------|-----|

|                   |       |
|-------------------|-------|
| Other receivables | 5,696 |
|-------------------|-------|

|                                    |                |
|------------------------------------|----------------|
| Notes receivable from participants | <u>569,069</u> |
|------------------------------------|----------------|

|                   |                |
|-------------------|----------------|
| Total receivables | <u>574,893</u> |
|-------------------|----------------|

|                     |                   |
|---------------------|-------------------|
| <b>TOTAL ASSETS</b> | <b>12,671,281</b> |
|---------------------|-------------------|

**LIABILITIES**

|                           |           |
|---------------------------|-----------|
| <b>OPERATING PAYABLES</b> | <u>20</u> |
|---------------------------|-----------|

|                                                                |                   |
|----------------------------------------------------------------|-------------------|
| <b>NET ASSETS REFLECTING ALL INVESTMENTS AT<br/>FAIR VALUE</b> | <b>12,671,261</b> |
|----------------------------------------------------------------|-------------------|

|                                                                                                               |                 |
|---------------------------------------------------------------------------------------------------------------|-----------------|
| <b>ADJUSTMENT FROM FAIR VALUE TO CONTRACT<br/>VALUE FOR FULLY BENEFIT-RESPONSIVE<br/>INVESTMENT CONTRACTS</b> | <u>(51,151)</u> |
|---------------------------------------------------------------------------------------------------------------|-----------------|

|                                          |                             |
|------------------------------------------|-----------------------------|
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u>\$ 12,620,110</u></u> |
|------------------------------------------|-----------------------------|

See notes to the financial statements.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**ADDITIONS**

|                                                               |                             |
|---------------------------------------------------------------|-----------------------------|
| Investment income:                                            |                             |
| Net appreciation of fair value of investments (see Note 3)    | \$ 1,715,129                |
| Other income                                                  | <u>3,062</u>                |
|                                                               | <u>1,718,191</u>            |
| Interest income on notes receivable from participants         | 21,665                      |
| Contributions:                                                |                             |
| Company contributions                                         | 614,490                     |
| Participant contributions                                     | <u>1,098,157</u>            |
|                                                               | <u>1,712,647</u>            |
| Total additions                                               | 3,452,503                   |
| <b>DEDUCTIONS</b>                                             |                             |
| Distributions to participants                                 | 765,633                     |
| Administrative expenses                                       | <u>131,895</u>              |
| Total deductions                                              | <u>897,528</u>              |
| <b>NET INCREASE PRIOR TO TRANSFERS</b>                        | 2,554,975                   |
| <b>TRANSFERS IN</b>                                           | 10,065,135                  |
| <b>NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR</b> | <u>-</u>                    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR</b>       | <u><u>\$ 12,620,110</u></u> |

See notes to the financial statements.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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## **1. DESCRIPTION OF THE PLAN**

The following description of Rottinghaus Company, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to their respective employer's adoption agreement for a complete description of the Plan's provisions as it applies to them.

### **General**

The Plan is a defined contribution plan covering substantially all employees of Rottinghaus Company, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Members of Rottinghaus Company, Inc. management are responsible for oversight of the plan administrator, 401k Safe, LLC. As plan administrator, 401k Safe, LLC is responsible for determining the appropriateness of the Plan's investment offerings, monitoring investment performance, and reporting to Rottinghaus Company, Inc.'s management.

### **Eligibility**

Employees are eligible to participate in the Plan after completing 12 months of service and attaining age 21. Eligible employees can begin participating on the first day of each calendar quarter.

### **Contributions**

Each year, participants may contribute up to 100% of pretax compensation (up to the Internal Revenue Service (IRS) maximum allowable amount), as defined by the Plan. 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 plans. Participants direct the investment of their contributions into various investment options offered by the Plan. On December 31, 2013, the Plan offered 29 pooled separate accounts and two guaranteed investment accounts as investment options, to which participants directed their investments. The Plan includes an auto-enrollment process whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The Company will make discretionary matching contributions up to 6% of a participant's contribution. The company matching contribution, made on behalf of any participant, for any Plan year, will not exceed 4% of compensation. The Company may make profit sharing contributions in an amount to be determined by management. No profit sharing contributions were made in 2013. Contributions are subject to certain IRS limitations.

### **Participant Accounts**

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participants' earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### **Vesting**

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

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**1. DESCRIPTION OF THE PLAN – CONTINUED**

**Notes Receivable from Participants**

Participants may borrow from their vested account balance a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates from 4.25% to 7.25%, which is commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

**Payment of Benefits**

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or annual installments over a fixed reasonable period of time, not to exceed the life expectancy of the participant. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

**Forfeited Accounts**

Forfeitures, less any amounts applied to Plan expenses, shall be used to offset future employer matching contributions and administrative expenses. At December 31, 2013, forfeited nonvested accounts totaled \$57,193. During 2013, \$181 in forfeited nonvested accounts was applied to Plan expenses. Also in 2013, \$3,234 forfeited nonvested accounts were used to reduce employer contributions.

**Transfers**

Based on the Department of Labor's letter dated May 25, 2012, requiring all employers in a multiple employer plan to file a separate Form 5500 when the Plan was not established by an employee organization, the Plan began separate reporting beginning January 1, 2013.

**Plan Amendment**

The Plan was restated on January 1, 2013, to modify the Company matching contribution from a Safe Harbor matching contribution to a discretionary matching contribution. Effective under the new agreement, the Company will make discretionary matching contributions up to 6% of a participant's contribution. The Company matching contribution, made on behalf of any participant, for any Plan year, will not exceed 4% of compensation. Participants are 100% vested, in the Safe Harbor contribution portion of their account, after two years of service and will remain 100% vested, in the Safe Harbor contribution portion of their account, under the restated Plan. Under the restated Plan, participants will become 100% vested in the Company contribution portion of their account after six years of service.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

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

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts of Lincoln National Life Insurance Company (the insurance company). The statement of net assets available for benefits presents the fair value of the investment in the insurance company's contracts, as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in net assets available for benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

The fair value of the Plan's investment in the guaranteed investment contract is primarily based on market values obtained from independent pricing services, quotes by dealers who are market makers in those securities, a pricing service based upon market transactions for normal, institutional-sized trading units of the same or similar securities, or the net asset value per share/unit on the valuation date. Accrued interest, if any, on the underlying investments of the synthetic investment contracts is added to the fair value of the investments for presentation purposes.

**Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

**Investment Valuation and Income Recognition**

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the insurance company. See Note 4 for discussion of fair value measurements.

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

**Notes Receivable from Participants**

Notes receivable from participants represent loans to participants and are measured at the unpaid principal balance plus any accrued and unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013. If a participant ceases to make loan repayments, and the worksite employer deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded based on the terms of the Plan document.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Payment of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

Certain administrative expenses of the Plan, including custodial fees, investment company fees, and record keeping fees, have been paid by the Plan. Other administrative expenses, including legal and accounting fees, have been paid by the Company. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation in fair value of investments.

**Subsequent Events**

The Plan has evaluated subsequent events and their potential effects on these financial statements through October 13, 2014, which is the date the financial statements were available to be issued.

**3. INVESTMENT INFORMATION**

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013, and net appreciation in fair value of investments for the year ended December 31, 2013, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Lincoln National Life Insurance Company (the insurance company).

The following presents investments that represent 5% or more of the Plan's net assets:

Lincoln National Life Insurance Company:

|                                                     |              |
|-----------------------------------------------------|--------------|
| Stadion Managed Growth Fund                         | \$ 7,381,878 |
| Stadion Managed Moderate Fund                       | 1,629,127    |
| Managed Principal Protect Investment Portfolio Fund | 1,135,136    |

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated as follows:

|                                |                     |
|--------------------------------|---------------------|
| Pooled separate accounts       | \$ 1,699,507        |
| Guaranteed investment accounts | <u>15,622</u>       |
|                                | <u>\$ 1,715,129</u> |

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

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#### **4. FAIR VALUE MEASUREMENTS**

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

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology include quoted prices (other than Level 1) for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2013.

*Pooled separate accounts:* The underlying investments consist of mutual funds; domestic and international stocks; fixed securities, such as asset-backed securities, residential mortgage-backed securities, commercial mortgage-backed securities, and corporate bonds; and commercial real estate, including mortgage loans, which are backed by the associated properties. Mutual funds are valued at the net asset value of shares held by the Plan at year end. Common stock and fixed securities are valued at the closing price reported on the active market on which the individual securities are traded. Real estate is valued based on certified appraisals updated daily for changes in factors, such as occupancy levels, lease rates, overall market conditions, and capital improvements. Mortgage loans are valued based on estimated market interest rates for loans of comparable quality and maturity giving consideration to the value of the underlying collateral. The net asset value (NAV) of the separate accounts is not publicly quoted.

*Guaranteed investment accounts:* Valued at the amount Plan participants would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity for an event other than death, disability, termination, or retirement. Fair value represents contract value adjusted to reflect current market interest rates only to the extent such market rates exceed crediting rates.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**4. FAIR VALUE MEASUREMENTS – CONTINUED**

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, while the Plan believes its valuations 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.

A small portion of the Plan's financial instruments, including Company and participant contributions receivable and notes receivable from participants, are not measured at fair value on a recurring basis. However, these instruments are carried at amounts that approximate fair value due to their liquid, or short-term, nature.

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

| Fair Value Measurement at December 31, 2013 |                                                     |                                                         |                                                  |                      |
|---------------------------------------------|-----------------------------------------------------|---------------------------------------------------------|--------------------------------------------------|----------------------|
|                                             | Quoted<br>Prices in<br>Active<br>Markets<br>Level 1 | Significant<br>Other<br>Observable<br>Inputs<br>Level 2 | Significant<br>Unobservable<br>Inputs<br>Level 3 | Total                |
| Pooled separate accounts:                   |                                                     |                                                         |                                                  |                      |
| Fixed income                                | \$ -                                                | \$ 218,440                                              | \$ -                                             | \$ 218,440           |
| Balanced/asset allocation                   | -                                                   | 2,674,847                                               | -                                                | 2,674,847            |
| Small/mid cap U.S. equity                   | -                                                   | 286,145                                                 | -                                                | 286,145              |
| Large cap equity                            | -                                                   | 7,569,254                                               | -                                                | 7,569,254            |
| International equity                        | -                                                   | 208,229                                                 | -                                                | 208,229              |
| Total pooled separate accounts              | -                                                   | 10,956,915                                              | -                                                | 10,956,915           |
| Guaranteed investment accounts              | -                                                   | -                                                       | 1,139,473                                        | 1,139,473            |
|                                             | <u>\$ -</u>                                         | <u>\$ 10,956,915</u>                                    | <u>\$ 1,139,473</u>                              | <u>\$ 12,096,388</u> |

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 investment assets for the year ended December 31, 2013:

|                                      | <b>Guaranteed<br/>Investment<br/>Accounts</b> |
|--------------------------------------|-----------------------------------------------|
| Beginning balance at January 1, 2013 | \$ 988,937                                    |
| Realized gains                       | 1,935                                         |
| Unrealized gains                     | 13,687                                        |
| Purchases                            | <u>134,914</u>                                |
| Ending balance at December 31, 2013  | <u>\$ 1,139,473</u>                           |

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**4. FAIR VALUE MEASUREMENTS – CONTINUED**

The following table represents the Plan's Level 3 investment assets, the valuation techniques used to measure fair value of those investment assets, and the significant unobservable inputs and the ranges of values for those inputs:

| Instrument          | Fair Value   | Principal Valuation Technique | Unobservable Inputs           | Range of Significant Value | Weighted Average |
|---------------------|--------------|-------------------------------|-------------------------------|----------------------------|------------------|
| Guaranteed accounts | \$ 1,139,473 | Discounted cash flow          | Liquidity/duration adjustment | 0.8%-10.6%                 | 2.60             |

**5. INVESTMENT CONTRACTS WITH INSURANCE COMPANIES**

The Plan has fully benefit-responsive investment contracts with Lincoln National Life Insurance Company (LNL). LNL maintains the contributions in a general account. The accounts are credited with actual earnings on the underlying investments and charged for participant withdrawals and administrative expenses charged by LNL. The adjustment included in the statement of net assets available for benefits from fair value to contract value for the investment contract is based on the contract value as reported by LNL (which represents contributions made under the contract, plus earnings, less withdrawals and administrative expenses). The contract value and the fair value of the investment contracts at December 31, 2013, were \$1,088,322 and \$1,139,473, respectively.

Because the guaranteed investment contracts are 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 the insurance company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer 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 average yield and crediting interest yield were approximately 2.60% in 2013. The crediting interest rate is based on a formula agreed upon with the issuer. There is no minimum crediting rate in the contract. Such interest rates are reviewed on a monthly basis for resetting.

Certain events, such as the premature termination of the contract by the Plan or termination of the Plan, would limit the Plan's ability to transact at contract value with Lincoln National Life Insurance Company. These events would also permit LNL to terminate the contract and settle at amounts that differ from contract value. The plan administrator does not believe that the occurrence of such events, which would limit the Plan's ability to transact at contract value with Plan participants, is probable.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**6. PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are shares of pooled separate accounts and unallocated insurance company contracts managed by Lincoln National Life Insurance Company and Stadion Money Management, and certain administrative fees related to the administration of the Plan were paid by the Plan; these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services and administrative services amounted to \$131,895 for the year ended December 31, 2013.

**7. PLAN TERMINATION**

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

**8. TAX STATUS**

The prototype Plan sponsor has obtained an opinion letter dated December 15, 2009, in which the IRS stated that the prototype Plan document was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan administrator timely adopted the prototype Plan. The plan administrator believes the Plan is currently being operated in accordance with the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**9. 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.

**ROTTINGHAUS COMPANY, INC. 401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**10. PROHIBITED TRANSACTIONS**

During 2013, the Company determined that certain amounts of participant deferrals were not remitted to the Plan in accordance with the Department of Labor's (DOL) rules regarding the timeliness of depositing such employee contributions, representing a nonexempt loan of funds to the Company from the Plan. Subsequent to year end, the Company took remedial actions under the DOL's Self-Correction Program to correct the matter and remit lost earnings on delinquent contributions. Lost earnings were not material to the financial statements.

## **SUPPLEMENTAL SCHEDULES**

ROTTINGHAUS COMPANY, INC. 401(K) PLAN  
 EIN # 93-0981410  
 PLAN # 002  
 SCHEDULE H, LINE 4a  
 SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 DECEMBER 31, 2013

| Check Here if<br>Late Participant<br>Loan Repayments<br>are Included | Participant<br>Contribution<br>Transferred<br>Late to Plan | Totals that Constitute Nonexempt Prohibited Transactions |                                            |                                                   | Total Fully<br>Corrected under<br>VFCP and PTE<br>2002-51 |
|----------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
|                                                                      |                                                            | Contributions<br>Not Corrected                           | Contributions<br>Corrected<br>Outside VFCP | Contributions<br>Pending<br>Correction<br>in VFCP |                                                           |
| <input checked="" type="checkbox"/>                                  | \$ 47,524                                                  | \$ -                                                     | \$ 47,524                                  | \$ -                                              | \$ -                                                      |

See independent auditors' report.

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party  | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (e) Current Value |
|-----|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------|
| *   | Lincoln National Life Insurance Company                    |                                                                                                              |                   |
|     | Federated Government Ultrashort Duration Fund              | Pooled separate account                                                                                      | \$ 70,102         |
|     | Franklin High Income Fund                                  | Pooled separate account                                                                                      | 60,193            |
|     | Invesco Growth and Income Fund                             | Pooled separate account                                                                                      | 9,733             |
|     | Vanguard LifeStrategy Conservative Growth Fund             | Pooled separate account                                                                                      | 4,558             |
|     | Vanguard LifeStrategy Growth Fund                          | Pooled separate account                                                                                      | 11,883            |
|     | American Funds EuroPacific Growth Fund                     | Pooled separate account                                                                                      | 100,675           |
|     | LVIP Vanguard International Equity Fund                    | Pooled separate account                                                                                      | 42,471            |
|     | MFS VIT Growth Fund                                        | Pooled separate account                                                                                      | 43,179            |
|     | LVIP SSgA S&P 500 Index Fund                               | Pooled separate account                                                                                      | 94,203            |
|     | LVIP Clarion Global Real Estate Fund                       | Pooled separate account                                                                                      | 4,893             |
|     | Templeton Global Bond Fund                                 | Pooled separate account                                                                                      | 37,276            |
|     | LVIP BlackRock Inflation Protected Bond Fund               | Pooled separate account                                                                                      | 7,602             |
|     | Oppenheimer Developing Markets Fund                        | Pooled separate account                                                                                      | 60,190            |
|     | LVIP Managed Risk Profile 2010 Fund                        | Pooled separate account                                                                                      | 9,077             |
|     | LVIP Managed Risk Profile 2020 Fund                        | Pooled separate account                                                                                      | 128,411           |
|     | LVIP Managed Risk Profile 2040 Fund                        | Pooled separate account                                                                                      | 400,595           |
|     | LVIP SSgA Bond Index Fund                                  | Pooled separate account                                                                                      | 42,647            |
|     | SSgA Russel Large Cap Value Index Non-Lending Series Fund  | Pooled separate account                                                                                      | 92,295            |
|     | SSgA Russel Large Cap Growth Index Non-Lending Series Fund | Pooled separate account                                                                                      | 36,161            |
|     | SSgA S&P Mid-Cap Index Non-Lending Series Fund             | Pooled separate account                                                                                      | 73,736            |
|     | SSgA Russel Small Cap Value Index Non-Lending Series Fund  | Pooled separate account                                                                                      | 73,693            |
|     | SSgA Russel Small Cap Growth Index Non-Lending Series Fund | Pooled separate account                                                                                      | 39,947            |
|     | LVIP Managed Risk Profile 2050 Fund                        | Pooled separate account                                                                                      | 10,574            |
|     | PIMCO Total Return Fund                                    | Pooled separate account                                                                                      | 8,222             |
|     | Stadion Managed Balanced Fund                              | Pooled separate account                                                                                      | 245,300           |
|     | Stadion Managed Conservative Fund                          | Pooled separate account                                                                                      | 222,251           |
|     | Stadion Managed Growth Fund                                | Pooled separate account                                                                                      | 7,381,878         |
|     | Stadion Managed Moderate Fund                              | Pooled separate account                                                                                      | 1,629,127         |
|     | Stadion Managed Capital Appreciation Fund                  | Pooled separate account                                                                                      | 16,043            |
|     | Guaranteed Investment Account Fund                         | Guaranteed investment account                                                                                | 4,337             |
|     | Managed Principal Protect Investment Portfolio Fund        | Guaranteed investment account                                                                                | 1,135,136         |
|     |                                                            |                                                                                                              | 12,096,388        |
| *   | Notes receivable from participants                         | Interest rates range from of 4.25%-7.25%                                                                     | 569,069           |
|     |                                                            |                                                                                                              | \$ 12,665,457     |

Column (d) has not been presented as this information is not applicable.

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| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party  | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (e) Current Value |
|-----|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------|
| *   | Lincoln National Life Insurance Company                    |                                                                                                              |                   |
|     | Federated Government Ultrashort Duration Fund              | Pooled separate account                                                                                      | \$ 70,102         |
|     | Franklin High Income Fund                                  | Pooled separate account                                                                                      | 60,193            |
|     | Invesco Growth and Income Fund                             | Pooled separate account                                                                                      | 9,733             |
|     | Vanguard LifeStrategy Conservative Growth Fund             | Pooled separate account                                                                                      | 4,558             |
|     | Vanguard LifeStrategy Growth Fund                          | Pooled separate account                                                                                      | 11,883            |
|     | American Funds EuroPacific Growth Fund                     | Pooled separate account                                                                                      | 100,675           |
|     | LVIP Vanguard International Equity Fund                    | Pooled separate account                                                                                      | 42,471            |
|     | MFS VIT Growth Fund                                        | Pooled separate account                                                                                      | 43,179            |
|     | LVIP SSgA S&P 500 Index Fund                               | Pooled separate account                                                                                      | 94,203            |
|     | LVIP Clarion Global Real Estate Fund                       | Pooled separate account                                                                                      | 4,893             |
|     | Templeton Global Bond Fund                                 | Pooled separate account                                                                                      | 37,276            |
|     | LVIP BlackRock Inflation Protected Bond Fund               | Pooled separate account                                                                                      | 7,602             |
|     | Oppenheimer Developing Markets Fund                        | Pooled separate account                                                                                      | 60,190            |
|     | LVIP Managed Risk Profile 2010 Fund                        | Pooled separate account                                                                                      | 9,077             |
|     | LVIP Managed Risk Profile 2020 Fund                        | Pooled separate account                                                                                      | 128,411           |
|     | LVIP Managed Risk Profile 2040 Fund                        | Pooled separate account                                                                                      | 400,595           |
|     | LVIP SSgA Bond Index Fund                                  | Pooled separate account                                                                                      | 42,647            |
|     | SSgA Russel Large Cap Value Index Non-Lending Series Fund  | Pooled separate account                                                                                      | 92,295            |
|     | SSgA Russel Large Cap Growth Index Non-Lending Series Fund | Pooled separate account                                                                                      | 36,161            |
|     | SSgA S&P Mid-Cap Index Non-Lending Series Fund             | Pooled separate account                                                                                      | 73,736            |
|     | SSgA Russel Small Cap Value Index Non-Lending Series Fund  | Pooled separate account                                                                                      | 73,693            |
|     | SSgA Russel Small Cap Growth Index Non-Lending Series Fund | Pooled separate account                                                                                      | 39,947            |
|     | LVIP Managed Risk Profile 2050 Fund                        | Pooled separate account                                                                                      | 10,574            |
|     | PIMCO Total Return Fund                                    | Pooled separate account                                                                                      | 8,222             |
|     | Stadion Managed Balanced Fund                              | Pooled separate account                                                                                      | 245,300           |
|     | Stadion Managed Conservative Fund                          | Pooled separate account                                                                                      | 222,251           |
|     | Stadion Managed Growth Fund                                | Pooled separate account                                                                                      | 7,381,878         |
|     | Stadion Managed Moderate Fund                              | Pooled separate account                                                                                      | 1,629,127         |
|     | Stadion Managed Capital Appreciation Fund                  | Pooled separate account                                                                                      | 16,043            |
|     | Guaranteed Investment Account Fund                         | Guaranteed investment account                                                                                | 4,337             |
|     | Managed Principal Protect Investment Portfolio Fund        | Guaranteed investment account                                                                                | 1,135,136         |
|     |                                                            |                                                                                                              | 12,096,388        |
| *   | Notes receivable from participants                         | Interest rates range from of 4.25%-7.25%                                                                     | 569,069           |
|     |                                                            |                                                                                                              | \$ 12,665,457     |

Column (d) has not been presented as this information is not applicable.

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**Attachment to 2013 Form 5500**  
**Schedule H, line 4a - Schedule of Delinquent Participant Contributions**

**Plan Name** ROTTINGHAUS COMPANY 401(K) SAVINGS PLAN

**EIN:** 93-0981410

**Plan Sponsor's Name** ROTTINGHAUS COMPANY, INC.

**PN:** 002

| 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 |
| Check here if Late Participant Loan Repayments are included:<br><input checked="" type="checkbox"/> | 0                           | 47,524                               | 0                                        | 0                                                |