

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information						
1a Name of plan INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1991</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1991</u>			
1b Three-digit plan number (PN) ▶	<u>001</u>						
1c Effective date of plan <u>01/01/1991</u>							
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) INFILTRATOR SYSTEMS, INC. 4 BUSINESS PARK ROAD PO BOX 768 OLD SAYBROOK, CT 06475	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>06-1189201</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>860-388-6639</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>423300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>06-1189201</u>		2c Sponsor's telephone number <u>860-388-6639</u>		2d Business code (see instructions) <u>423300</u>	
2b Employer Identification Number (EIN) <u>06-1189201</u>							
2c Sponsor's telephone number <u>860-388-6639</u>							
2d Business code (see instructions) <u>423300</u>							

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	NORMA BURNS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	NORMA BURNS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 247
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants		6a 212
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 32
d Subtotal. Add lines 6a , 6b , and 6c		6d 244
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 1
f Total. Add lines 6d and 6e		6f 245
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 123
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

A Name of plan INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INFILTRATOR SYSTEMS, INC.	D Employer Identification Number (EIN) 06-1189201	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions 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.
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1 Coverage Information:

(a) Name of insurance carrier

ING LIFE INSURANCE AND ANNUITY COMPANY

(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
71-0294708	86509	GH2277	134	01/01/2013	12/31/2013

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
28243	3415

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

LINCOLN FINANCIAL SECURITIES CORP
1 GRANITE PLACE
CONCORD, NH 03301

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
28243			7

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

THE PENSION SERVICE, INC.
127 WASHINGTON AVENUE, WEST WING
NORTH HAVEN, CT 06473

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	3415		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	

(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	

(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.

4 Current value of plan's interest under this contract in the general account at year end	4	1663577
5 Current value of plan's interest under this contract in separate accounts at year end	5	6194621

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

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d 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. Specify nature of costs ▶	6d	

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 PENSION FUNDING**

b Balance at the end of the previous year	7b	1464182
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c Additions: (1) Contributions deposited during the year	7c(1)	553371	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	45434	
(4) Transferred from separate account	7c(4)	403859	
(5) Other (specify below)	7c(5)	998	
▶ DOL SETTLEMENT \$888 TRANSFERS \$110			

(6) Total additions	7c(6)	1003662
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d Total of balance and additions (add lines 7b and 7c(6))	7d	2467844
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	305726	
(2) Administration charge made by carrier	7e(2)	75	
(3) Transferred to separate account	7e(3)	497569	
(4) Other (specify below)	7e(4)	900	

▶ **TPA FEE DEDUCTION**

(5) Total deductions	7e(5)	804270
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1663574
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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:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
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.....	10b	

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. ▶

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

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

A Name of plan INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INFILTRATOR SYSTEMS, INC.	D Employer Identification Number (EIN) 06-1189201

Part I	Service Provider Information (see instructions)
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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	
ING LIFE INSURANCE AND ANNUITY CO.	PO BOX 990067 HARTFORD, CT 06199-0067
71-0294708	

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

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)

ING LIFE INSURANCE & ANNUITY CO.

PO BOX 990067
HARTFORD, CT 06199-0067

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☒ No ☐	3592	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY CO.	27	3592
(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.	
ING LIFE INSURANCE AND ANNUITY CO. 71-0294708	INVESTMENT ADVISORY (PLAN)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 INFILTRATOR SYSTEMS, INC.				D Employer Identification Number (EIN) 06-1189201	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT					
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO					
c EIN-PN 71-0294708-001		d Entity code P		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7858198	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA,	

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INFILTRATOR SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>06-1189201</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	4904507	6194621
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1464184	1663577
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6368691	7858198

Liabilities

g Benefit claims payable	1g		636
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		636

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6368691	7857562
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	61408	
(B) Participants	2a(1)(B)	491255	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		552663
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	45434	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		45434
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		1196512
(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		888
d Total income. Add all income amounts in column (b) and enter total.....	2d		1795497

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	219520	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		219520
f Corrective distributions (see instructions).....	2f		85647
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	559	
(4) Other.....	2i(4)	900	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1459
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		306626

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1488871
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: **KPMG**

(2) EIN: **13-5565207**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>INFILTRATOR SYSTEMS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INFILTRATOR SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>06-1189201</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>71-0294708</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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



KPMG LLP
One Financial Plaza
755 Main Street
Hartford, CT 06103

Independent Auditors' Report

The Trustees
Infiltrator Systems, Inc. 401(k) Profit Sharing Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Infiltrator Systems, Inc. 401(k) Profit Sharing Plan (Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 3, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of 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 Schedule H, Line 4i, Schedule of Assets (Held at End of Year) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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

KPMG LLP

October 14, 2014

**INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN**

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets:		
Pooled separate accounts, at fair value (note 3)	\$ 6,194,621	4,904,507
Fixed income account, at fair value (note 3)	<u>1,729,533</u>	<u>1,612,859</u>
Total assets	7,924,154	6,517,366
Liabilities:		
Due to participants – benefit claims payable	636	—
Due to participants – excess deferrals	<u>200,594</u>	<u>95,461</u>
Total liabilities	201,230	95,461
Net assets available for benefits with investments at fair value	7,722,924	6,421,905
Adjustment from fair value to contract value for fully benefit-responsive investment	<u>(65,956)</u>	<u>(148,675)</u>
Net assets available for benefits	<u>\$ 7,656,968</u>	<u>6,273,231</u>

See accompanying notes to financial statements.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits

Years ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair market value of pooled separate accounts (notes 2(d) and 3)	1,197,400	637,041
Interest income	45,434	45,168
	<u>1,242,834</u>	<u>682,209</u>
Employee contributions (note 1)	491,255	510,221
Employer contributions (note 1)	61,408	63,779
Employee rollovers	—	2,344
	<u>1,795,497</u>	<u>1,258,553</u>
Total additions		
Deductions from net assets attributed to:		
Benefits paid to participants (note 1)	219,520	891,628
Administrative fees	1,459	2,253
Refund of excess deferrals	190,780	78,101
	<u>411,759</u>	<u>971,982</u>
Total deductions		
Net increase	1,383,738	286,571
Net assets available for benefits:		
Beginning of year	6,273,231	5,986,660
End of year	\$ <u><u>7,656,968</u></u>	<u><u>6,273,231</u></u>

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(1) Description of Plan

The following description of the Infiltrator Systems, Inc. (the Company) 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan, which conforms with the provisions of Section 401(k) of the Internal Revenue Code. Eligible participants include all employees who have completed six months of continuous employment with the Company and have reached age 21.

(b) Contributions

Participants can elect to contribute a fixed dollar amount or a percentage of their annual pre-tax earnings to the Plan. Employer contributions are made at the Company's discretion. Participant contributions are subject to the IRS limit of \$17,500 for 2013 and \$17,000 for 2012. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

In accordance with Internal Revenue Service regulations, certain limitations exist regarding the deferral of income under this Plan. These limitations are outlined in the Plan documents.

For any Plan year in which an eligible employee contributes to the Plan, the Company will, at its discretion, match a percentage of the employee's contribution. The Company matched 12.5% of employee contributions in 2013 and 2012.

Employees may invest their contributions and their allocation of the Company's contributions in increments of 1% among the following funds included in pooled separate accounts or a fixed income account:

ING Money Market Fund – This investment option seeks to provide high current return, consistent with preservation of capital, and liquidity, by investing in high quality money market instruments.

ING Fixed Accounts – This investment option guarantees a minimum rate of interest that, when credited, becomes part of principal, further increasing the investment utilizing the concept of compound interest.

ING Clarion Real Estate Port Service Class – This investment seeks capital appreciation and current income. The fund invests at least 80% of net assets in common and preferred stocks of U.S. real estate investment trusts and real estate companies.

Pioneer Fund – Y – This investment option seeks income and capital appreciation. The fund invests predominantly in equity securities primarily of U.S. issuers.

Pioneer Strategic Income Fund – Y – This investment option seeks a high level of current income. The fund invests at least 80% of net assets in debt securities.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

Thornburg International Value fund – Class R4 – This investment seeks long-term capital appreciation. The fund normally invests at least 75% of assets in foreign securities or depository receipts of foreign securities.

Vanguard Variable Insurance Fund (VIF) Diversified Value Portfolio – This investment seeks long-term capital appreciation. The fund invests primarily in common stocks of large – and mid-cap companies.

Vanguard Variable Insurance Fund (VIF) Small Company Growth Port – This investment seeks long-term capital appreciation. The fund invests at least 80% of assets primarily in common stocks of smaller companies.

Baron Asset Fund – Retail Shares – This investment seeks capital appreciation. The fund primarily invests for the long term in common stocks of mid-sized growth companies with market capitalization of \$1.5 billion to \$12 billion.

American Funds American Balanced Fund – Class R-3 – This investment seeks conservation of capital, current income and long-term growth of capital and income. The fund invests in a broad range of securities including stocks, bonds and securities issued and guaranteed by the U.S. government.

American Funds The Growth Fund of America – Class R-3 – This investment seeks capital growth by investing in common stocks. The fund invests primarily in common stocks and seeks to invest in companies that appear to offer superior opportunities for growth of capital.

ING Oppenheimer Global Portfolio – This investment option invests mainly in common stock of companies in the US & foreign countries and seeks capital appreciation.

ING PIMCO Total Return Portfolio – This investment option seeks maximum total return, consistent with capital preservation and prudent investment management. It normally invests at least 65% of net assets plus borrowings for investment purposes in fixed income instruments of varying maturities.

PIMCO VIT Real Return Portfolio – This investment option seeks maximum real return, consistent with preservation of real capital and prudent investment management. It normally invests at least 80% of net assets in inflation-indexed bonds of varying maturities issued by the U.S. and non-U.S. governments, their agencies or instrumentalities and corporations.

ING Index Solution 2015 Portfolio – This investment option seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2015. On the target date, the portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

ING Index Solution 2025 Portfolio – This investment option seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2025. On the target date, the portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

ING Index Solution 2035 Portfolio – This investment option seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2035. On the target date, the portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

ING Index Solution 2045 Portfolio – This investment option seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2045. On the target date, the portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

ING Index Solution 2055 Portfolio – This investment option seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2055. On the target date, the portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

ING Index Solution Income Portfolio – This investment seeks to provide a combination of total return and stability of principal with an asset allocation targeted to retirement. The fund invests in a combination of underlying funds which are active and passive U.S. stock, international stock, U.S. bond, and other fixed-income investments.

ING American Century Small-Mid Cap Value Portfolio – This investment option seeks long-term capital growth. It normally invests at least 80% of net assets in equity securities of small-mid-capitalization companies whose market capitalizations are within the range of the custom Russell 2800 index.

Lazard Emerging Markets Equity Portfolio – This investment seeks long-term capital appreciation. The fund invests primarily in equity securities, principally common stocks, of non-U.S. companies whose principal activities are located in emerging market countries and that the investment manager believes are undervalued based on their earnings, cash flow or asset values.

ING JPMorgan Mid Cap Value Portfolio Initial Class – This investment seeks growth from capital appreciation. The fund normally invests at least 80% of its net assets in equity securities of mid-capitalization companies.

MFS Value Fund – Class R2 – This investment seeks capital appreciation. The fund normally invests its assets in equity securities. It focuses on the stocks of companies it believes are undervalued compared to their perceived worth.

MFS International Value Fund – Class R2 – This investment seeks capital appreciation. The fund normally invests its assets in foreign equity securities. It focuses on the stocks of companies it believes are undervalued compared to their perceived worth.

CRM Mid Cap Value Fund – Investor Shares – This investment seeks long-term capital appreciation. The fund normally invests at least 80% of assets in a diversified portfolio of equity and equity related securities of U.S. and non-U.S. companies with market capitalizations at the time of initial purchase. These are mid-cap companies that are publicly traded on a U.S. securities market.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

ING JPMorgan Small Cap Core Equity Portfolio – Service Class – This investment seeks capital growth over the long term. The fund invests at least 80% of net assets in equity securities of small-capitalization companies with market capitalization. It may also invest up to 20% of total assets in foreign securities.

ING U.S. Stock Index Portfolio – Institutional Class – This investment seeks total return. The fund invests at least 80% of its net assets in equity securities of companies included in the S&P 500 Index or equity securities of companies that are representative of the index. The fund usually attempts to replicate the target index by investing all, or substantially all, of its assets in stocks that make up the index.

ING Large Cap Growth Portfolio – Institutional Class – This investment seeks long-term capital growth. The fund invests at least 80% of its net assets in common stocks of large-capitalization companies. It may also invest up to 25% of its assets in foreign securities.

Templeton Global Bond Fund – Class R – This investment seeks current income with capital appreciation and growth of income. The fund normally invests at least 80% of its net assets in bonds. It may invest up to 25% of its total assets in bonds that are rated below investment grade.

(c) Vesting

Participants are 100% vested in their respective account balances attributable to the participant contributions and earnings thereon.

The vesting schedule for employer contributions and earnings thereon is as follows:

<u>Completed years of service</u>	<u>Vesting percentage</u>
Less than 2	—%
2 – 3	20
3 – 4	40
4 – 5	60
5 – 6	80
6 or more	100

Any forfeited amounts may be allocated to participants in the form of reduced employer contributions. At December 31, 2013 and 2012, there were no outstanding forfeitures. Forfeitures of terminated nonvested account balances allocated to remaining participants during the years ended December 31, 2013 and 2012 totaled \$694 and \$4,254, respectively.

(d) Payment of Benefits

Upon termination or retirement, participants are entitled to receive their elective contributions and their vested employer matching contributions. A lump-sum payment equal to the total employee balance and any vested employer balance of \$1,000 or less is made to a participant as soon as practicable after the participant's termination of employment. Participants may defer distributions

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

with vested balances exceeding \$1,000 subject to certain minimum distributions when participant reaches age of 70-1/2.

Loans to participants are not permitted, but withdrawals of employee contributions may be made for immediate and heavy financial need (as defined in the Plan document) for fully vested participants.

(e) Administrative Expenses

Administrative expenses of the Plan are paid by the Company on behalf of the Plan.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

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

(b) Use of Estimates

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

(c) Risks and Uncertainties

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

(d) Investments

Investments in pooled separate accounts are stated at fair value based on the net asset value of units held by the Plan. The fixed income account, which represents an investment contract, is stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded as earned.

Net appreciation (depreciation) in fair market value of pooled separate accounts includes both realized and unrealized gains. Realized and unrealized gains have been calculated in accordance with the current value requirements. Unrealized gains (losses) represent the appreciation (depreciation) in fair value of pooled separate accounts from the beginning of the Plan year (or since the date of acquisition if purchased in the current Plan year) to the end of the Plan year.

(e) Benefits

Benefits are recorded when paid to participants.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(f) Reporting for Fully Benefit-Responsive Investment Contracts

As described in Financial Accounting Standards Board (FASB) Staff Position FSP AAG INV-1 and Statement of Position No. 94-4-1, Reporting for Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans (the FSP contained within ASC topic 962, *Plan Accounting – Defined Contribution Pension Plans*), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measure for that portion of 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. As required by the FSP the statements of net assets available for benefits present the fair value of the Plan's investment contracts as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contract. The statement of changes in net assets available for benefits is prepared on a contract basis for the fully benefit-responsive contract.

There are no reserves against contract value for credit risk of the contract issuer or otherwise related to the Plan's investment in the fully benefit responsive fixed income account. The fair value of the Plan's fully benefit-responsive contract at December 31, 2013 and 2012 was \$1,729,533 and \$1,612,859, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. The crediting interest rate was 3% for 2013 and 2012, respectively. Such interest rates are reviewed on a monthly basis for resetting.

Certain events limit the ability of the plan to transact at contract value with the issuer. Such events include plan termination and contract discontinuance to another carrier. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(3) Investments (Unaudited)

The following investment information as of December 31, 2013 and 2012 has been certified as complete and accurate by the Plan's custodian, ING Life Insurance and Annuity Company.

		<u>2013</u>	<u>2012</u>
Investments at fair value:			
ING Money Market Fund	Pooled separate account	\$ 1,738	4,393
Lazard Emerging Mkts Eqty Port Opn	Pooled separate account	36,539	16,934
ING Fixed Accounts	Fixed income account	1,729,533*	1,612,859*
Vanguard VIF Small Comp Grwth Port	Pooled separate account	46,231	15,387
ING BlkRck Sci & Tech Oppt Prt I	Pooled separate account	—	29,954
ING Clarion Real Estate Port Srv	Pooled separate account	9,406	3,927
ING JPMorgan Mid Cap Val Port I	Pooled separate account	123,527	14,142
MFS Value Fund R2	Pooled separate account	12,841	4,668
MFS International Value Fund R2	Pooled separate account	8,502	—
CRM Mid Cap Value Fund Inv	Pooled separate account	55,954	34,127
PIMCO Total Return Portfolio R	Pooled separate account	181,131	—
Pioneer Fund – Y	Pooled separate account	622,902*	458,809*
Pioneer Strategic Income Fund – Y	Pooled separate account	5,207	—
Thornburg International Value – R4	Pooled separate account	183,982	156,068
Vanguard VIF Diversified Value	Pooled separate account	365,522	293,253
Baron Asset Fund	Pooled separate account	478,998*	357,823*
American Funds Growth Fnd R3	Pooled separate account	621,473*	462,340*
American Funds Am Balanced R3	Pooled separate account	1,120,723*	847,678*
ING JPMorgan Sm Cp Core Eq Prt Srv	Pooled separate account	17,315	10,424
PIMCO VIT Real Return Portfolio Adm	Pooled separate account	30,249	18,090
ING U.S. Stock Index Portfolio Inst	Pooled separate account	184,675	126,174
ING Oppenheimer Global Portfolio	Pooled separate account	415,777*	320,790*
ING PIMCO Total Return Portfolio	Pooled separate account	—	156,107
ING Index Solution 2015 – C1 Adv	Pooled separate account	20,686	287,917
ING Index Solution 2025 – C1 Adv	Pooled separate account	139,423	106,396
ING Index Solution 2035 – C1 Adv	Pooled separate account	292,022	222,885
ING Index Solution 2045 – C1 Adv	Pooled separate account	193,452	144,404
ING Index Solution 2055 – C1 Adv	Pooled separate account	14,996	—
ING Index Solution Income – C1 Adv	Pooled separate account	26	372
ING Am Cent SmMidCap Value – Init	Pooled separate account	296,159	207,570
ING Large Cap Growth Portfolio Inst	Pooled separate account	426,090*	337,279*
Templeton Global Bond Fund R	Pooled separate account	289,075	266,596
		<u>\$ 7,924,154</u>	<u>6,517,366</u>

*Represents 5% or more of the Plan's net assets available for benefits.

During 2013 and 2012, the Plan's investments in pooled separate accounts (including gains and losses on investments bought, sold, and held during the year) appreciated (depreciated) by \$1,197,400 and \$637,041, respectively. Interest and other income received during 2013 and 2012 were \$45,434 and \$45,168, respectively.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(4) Fair Value Measurements (Unaudited)

FASB ASC 820 *Fair Value Measurements and Disclosures*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset and liability in an orderly transaction between market participants at the measurement date.

FASB ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy are:

- **Level 1** – inputs are quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at measurement date.
- **Level 2** – inputs are other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.
- **Level 3** – inputs are derived from valuation methodologies, including pricing models, discounted cash flow models and similar techniques, and are not based on market, exchange, dealer, or broker-traded transactions. In addition, Level 3 valuations incorporate assumptions and projections that are not observable in the market, and significant professional judgment in determining the fair value assigned to such assets or liabilities.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value.

Pooled separate accounts: Valued at their "accumulation unit value" (AUV). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts and is then determined daily based on the net asset value (NAV) of shares of the underlying fund, the fund's dividends and the contract's separate account charges. NAV is used as a practical expedient to estimate the fair value of the Plan's interests therein, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of December 31, 2013 and 2012, the Plan had no specific plans or intentions to sell investments at amounts different than NAV.

Fixed income account: Valued using announced credited rates and contractual formulas and schedules.

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

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

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

	Total carrying value at December 31, 2013	Quoted prices in markets active (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Pooled separate accounts:				
Equity	\$ 4,064,763	—	4,064,763	—
Fixed income	502,193	—	502,193	—
Balanced	1,627,665	—	1,627,665	—
Fixed income account	1,729,533	—	1,729,533	—
Total investments	<u>\$ 7,924,154</u>	<u>—</u>	<u>7,924,154</u>	<u>—</u>

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

	Total carrying value at December 31, 2012	Quoted prices in markets active (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Pooled separate accounts:				
Equity	\$ 2,849,669	—	2,849,669	—
Fixed income	445,186	—	445,186	—
Balanced	1,609,652	—	1,609,652	—
Fixed income account	1,612,859	—	1,612,859	—
Total investments	<u>\$ 6,517,366</u>	<u>—</u>	<u>6,517,366</u>	<u>—</u>

(5) Plan Termination

Although it has not expressed any intention to do so, the Company has the right to discontinue, terminate, amend, or modify the Plan, in whole or in part, at any time subject to the provisions of ERISA. In the event the Plan is terminated, the net assets available for benefits will be allocated based on the value of each participant's account.

(6) Income Taxes

The Internal Revenue Service has determined and informed the Prototype Plan Sponsor in a letter dated March 31, 2008, that the Prototype Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

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U.S. GAAP requires plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(7) Related-Party Transactions

Certain Plan investments are units of pooled separate accounts and the fixed income account that invest in mutual funds managed by ING Life Insurance and Annuity Company. ING Life Insurance and Annuity Company is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

(8) Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	\$ 7,656,968
Refund of excess deferrals not included in Form 5500	<u>200,594</u>
Net assets available for benefits per Form 5500	<u>\$ 7,857,562</u>
Changes in net assets available for benefits per the financial statements	\$ 1,383,738
Add 2013 refund of excess deferrals not included in Form 5500	200,594
Less 2012 refund of excess deferrals not included in Form 5500	<u>(95,461)</u>
Changes in net assets available for benefits per Form 5500	<u>\$ 1,488,871</u>

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 to Form 5500:

Net assets available for benefits per the financial statements	\$ 6,273,231
Refund of excess deferrals not included in Form 5500	<u>95,461</u>
Net assets available for benefits per Form 5500	<u>\$ 6,368,692</u>
Changes in net assets available for benefits per the financial statements	\$ 286,571
Add 2012 refund of excess deferrals not included in Form 5500	95,461
Less 2011 refund of excess deferrals not included in Form 5500	<u>(132,136)</u>
Changes in net assets available for benefits per Form 5500	<u>\$ 249,896</u>

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(9) Subsequent Events

The Plan has evaluated subsequent events through October 14, 2014, which represents the date the financial statements were available to be issued and noted no subsequent events that would have impacted the Plan's financial statements.

INFILTRATOR SYSTEMS, INC.
401(k) PROFIT SHARING PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2013

Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
* ING Money Market Fund	Pooled separate account, 150 units	\$ 1,738
* ING Fixed Accounts	Fixed income account **	1,663,577
* Pioneer Fund – Y	Pooled separate account, 45,233 units	622,902
* Pioneer Strategic Income Fund – Y	Pooled separate account, 351 units	5,207
* ING Index Solution 2015 – C1 Adv	Pooled separate account, 1,625 units	20,686
* ING Index Solution 2025 – C1 Adv	Pooled separate account, 10,419 units	139,423
* ING Index Solution 2035 – C1 Adv	Pooled separate account, 21,199 units	292,022
* ING Index Solution 2045 – C1 Adv	Pooled separate account, 14,067 units	193,452
* ING Index Solution 2055 – C1 Adv	Pooled separate account, 989 units	14,996
* ING Oppenheimer Global Portfolio	Pooled separate account, 19,809 units	415,777
* ING Am Cent SmMidCap Value Port I	Pooled separate account, 12,667 units	296,159
* Thornburg International Value – R4	Pooled separate account, 16,789 units	183,982
* Vanguard VIF Diversified Value	Pooled separate account, 19,661 units	365,522
* Vanguard VIF Small Comp Grwth Port	Pooled separate account, 1,940 units	46,231
* Baron Asset Fund	Pooled separate account, 20,730 units	478,998
* American Funds Growth Fnd R3	Pooled separate account, 30,383 units	621,473
* American Funds Am Balanced R3	Pooled separate account, 62,150 units	1,120,723
* CRM Mid Cap Value Fund Inv	Pooled separate account, 3,269 units	55,954
* MFS Value Fund R2	Pooled separate account, 631 units	12,841
* MFS International Value Fund R2	Pooled separate account, 332 units	8,502
* ING JPMorgan Sm Cp Core Eq Prt Srv	Pooled separate account, 831 units	17,315
* ING JPMorgan Mid Cap Val Port I	Pooled separate account, 5,417 units	123,527
* ING Clarion Real Estate Port Srv	Pooled separate account, 579 units	9,406
* ING U.S. Stock Index Portfolio Inst	Pooled separate account, 10,104 units	184,675
* PIMCO VIT Real Return Portfolio Adm	Pooled separate account, 2,140 units	30,249
* PIMCO Total Return Fund R	Pooled separate account, 15,312 units	181,131
* Lazard Emerging Mkts Eqty Port Opn	Pooled separate account, 2,231 units	36,539
* ING Index Solution Inc Portfolio Adv	Pooled separate account, 2 units	26
* ING Large Cap Growth Portfolio Inst	Pooled separate account, 26,926 units	426,090
* Templeton Global Bond Fund R	Pooled separate account, 24,792 units	289,075
		\$ 7,858,198

* Represents a party-in-interest.

**Stated at contract value.

The above information has been certified as complete and accurate by the Plan's custodian,
ING Life Insurance and Annuity Company.

See accompanying independent auditors' report.

[illegible]