

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <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 BUCKEYE DIAMOND LOGISTICS, INC. 401K PROFIT SHARING PLAN	<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;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2004</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/2004			
1b Three-digit plan number (PN) ▶	001						
1c Effective date of plan 01/01/2004							
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) BUCKEYE DIAMOND LOGISTICS, INC. 15 SPRAGUE ROAD SOUTH CHARLESTON, OH 45368	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) 31-0780645</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 937-462-8361</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 321900</td> </tr> </table>	2b Employer Identification Number (EIN) 31-0780645		2c Sponsor's telephone number 937-462-8361		2d Business code (see instructions) 321900	
2b Employer Identification Number (EIN) 31-0780645							
2c Sponsor's telephone number 937-462-8361							
2d Business code (see instructions) 321900							

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	JEFFREY VAGNIER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	JEFFREY VAGNIER
	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 BUCKEYE DIAMOND LOGISTICS, INC. 15 SPRAGUE ROAD SOUTH CHARLESTON, OH 45368		3b Administrator's EIN 31-0780645 3c Administrator's telephone number 937-462-8361
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		5 440
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 320
b Retired or separated participants receiving benefits		6b 19
c Other retired or separated participants entitled to future benefits		6c 57
d Subtotal. Add lines 6a , 6b , and 6c		6d 396
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 0
f Total. Add lines 6d and 6e		6f 396
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 180
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 4
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 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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

A Name of plan <u>BUCKEYE DIAMOND LOGISTICS, INC. 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BUCKEYE DIAMOND LOGISTICS, INC.</u>	D Employer Identification Number (EIN) <u>31-0780645</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
SECURITIES AMERICA INC 12325 PORT GRACE BLVD
LA VISTA, NE 68128-0001

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

31-4156830

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

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

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

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

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

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

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

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

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

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

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)

NATIONWIDE INSURANCE

31-4156830

(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?
15 64	TRUST RECORDKEEPER	31670	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MEEDER

31-1332744

(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	RIA SERVICES	29569	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>BUCKEYE DIAMOND LOGISTICS, INC. 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BUCKEYE DIAMOND LOGISTICS, INC.</u>	D Employer Identification Number (EIN) <u>31-0780645</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)	5981	9251
(2) Participant contributions	1b(2)	9550	5204
(3) Other.....	1b(3)	1368	963
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		344916
(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)	85544	123004
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3489189	4360084
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3591632	4843422

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3591632	4843422
---	-----------	---------	---------

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)	215230	
(B) Participants	2a(1)(B)	365088	
(C) Others (including rollovers)	2a(1)(C)	38916	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		619234
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-2159	
(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)	4041	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1882
(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)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		805589
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1426705

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	127517	
(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)		127517
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		12755
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	34643	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34643
j Total expenses. Add all expense amounts in column (b) and enter total	2j		174915

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1251790
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: CLARK, SCHAFER, HACKETT & CO

(2) EIN: 31-0800053

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		250000
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.
---	--	--

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

A Name of plan <u>BUCKEYE DIAMOND LOGISTICS, INC. 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BUCKEYE DIAMOND LOGISTICS, INC.</u>	D Employer Identification Number (EIN) <u>31-0780645</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

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

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% 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): _____

Buckeye Diamond Logistics, Inc. 401(k) Profit Sharing Plan

Financial Statements and Supplemental Schedules
December 31, 2013 and 2012
with Independent Auditors' Report

TABLE OF CONTENTS

Independent Auditors' Report	1 - 2
Financial Statements	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits.....	4
Notes to the Financial Statements.....	5 - 10
Supplemental Schedule	
Schedule of Assets (Held at End of Year)	11 - 12

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Buckeye Diamond Logistics, Inc. 401(k) Profit Sharing Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Nationwide Trust Company, FSB, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

14 east main street, suite 500
springfield, oh 45502

www.cshco.com
p. 937.399.2000
f. 937.399.5433

Other Matter

The supplemental schedule of assets (held at year end) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this 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 the 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.

CLARK, SCHAEFER, HACKETT & CO.

Springfield, Ohio
October 7, 2014

Buckeye Diamond Logistics, 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:		
Investments, at fair value:		
Mutual funds	\$ <u>4,705,000</u>	<u>3,489,189</u>
Receivables:		
Employer contributions	9,251	5,981
Participant's contributions	5,204	9,550
Other receivable	963	1,368
Notes receivable from participants	<u>123,004</u>	<u>85,544</u>
	<u>138,422</u>	<u>102,443</u>
Net assets available for benefits	\$ <u><u>4,843,422</u></u>	<u><u>3,591,632</u></u>

See accompanying notes to the financial statements.

Buckeye Diamond Logistics, Inc. 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Additions:

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 803,430

Interest income on notes receivable from participants 4,041

Contributions:

Employer 215,230

Participant's 365,088

Rollovers 38,916

619,234

Total additions 1,426,705

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants 127,517

Administrative expenses 34,643

Deemed distributions of participant loans 12,755

Total deductions 174,915

Net increase 1,251,790

Net assets available for benefits:

Beginning of year 3,591,632

End of year \$ 4,843,422

1. DESCRIPTION OF PLAN:

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

General

The Plan is a defined contribution plan available to associates of Buckeye Diamond Logistics, Inc. who have completed at least six months of service and are at least 18 years of age. However, if associate was employed on January 1, 2004, these requirements were waived. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants may contribute the maximum percentage and dollar limits permissible not to exceed the limits of sections 401(k), 402(g), 404, and 415. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company contributes a safe harbor matching contribution in an amount equal to 100% of participant's elective deferrals up to a maximum of 3% plus 50% of the elective deferrals that exceed 3% but not to exceed 5% of the participant's base compensation, as defined by the Plan. The matching Company contribution is invested in funds designated by the Plan participants. Contributions are subject to certain IRS limitations.

Participant accounts

Each participant's account is credited with the participant's contributions and Company matching contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Due to the Plan being a safe harbor plan, participants are immediately vested in the employer match. Discretionary employer contributions credited to a participant's account become vested in accordance with a vesting schedule in which the participant is fully vested after 4 years of service.

Notes receivable from participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. Loan terms range from 1-5 years or up to 25 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates.

Payment of benefits

Participants or their beneficiaries are entitled to receive 100% of their contributions and related earnings and Company contributions and related earnings, upon normal retirement (age 65), death, or total and permanent disability. Termination of employment with the Company entitles the participant to the vested portion of the Company contributions plus earnings thereon and 100% of the participant's contributions and related earnings. The Plan allows for withdrawals related to hardships based upon criteria determined by the Plan. The plan administrator must approve all withdrawals based upon hardship. Upon termination of service, participants with a balance of \$5,000 or less must elect to receive a lump sum distribution or roll it over to another qualified retirement plan.

Forfeited accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$3,290 and \$46 respectively. These accounts will be used to reduce future employer contributions. Also, in 2013, employer contributions were reduced by \$11,767 from forfeited nonvested accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**Basis of accounting**

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

Use of estimates

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

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of benefit

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent events

The Plan has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

3. INVESTMENTS:

The following presents mutual funds that represent 5 percent or more of the Plan's net assets:

	<u>2013</u>	<u>2012</u>
<u>Mutual Funds</u>		
T Rowe Price Blue Chip Gr R	\$ 376,773	-
JP Morgan Val Advtg A	362,850	-
Amcent Dscpld Gr Inst	361,579	-
Nationwide Money Market Inst	344,916	305,417
Ivy Scnc Tech	329,919	*
American Funds New Econ	296,142	-
Vanguard Eq Inc Inv	295,103	280,233
Tchstn MdCap A	244,575	-
Tchstn Sands Cap Inst Gr	-	243,355
Oppenheimer Equity & Income	*	284,896
Nationwide Col Divd Oppr A	*	252,503

* Less than 5%

During the year ended December 31, 2013, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$803,430.

4. INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN:

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian as of December 31:

	<u>2013</u>	<u>2012</u>
Investments at fair value:		
Mutual funds	\$4,705,000	3,489,189
Notes receivable from participants	123,004	85,544
Investment income:		
Net appreciation in fair value of investments	803,430	
Interest income on notes receivable	4,041	

5. FAIR VALUE MEASUREMENT:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

<u>Assets at fair value as of December 31, 2013</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Equity growth funds	\$ 1,978,329	-	-	1,978,329
Balanced funds	601,463	-	-	601,463
Equity value funds	518,849	-	-	518,849
Fixed income funds	452,503	-	-	452,503
International funds	176,816	-	-	176,816
Other funds	<u>977,040</u>	<u>-</u>	<u>-</u>	<u>977,040</u>
Total mutual funds	<u>4,705,000</u>	<u>-</u>	<u>-</u>	<u>4,705,000</u>
Total assets at fair value	\$ <u>4,705,000</u>	<u>-</u>	<u>-</u>	<u>4,705,000</u>

<u>Assets at fair value as of December 31, 2012</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Equity growth funds	\$ 1,217,804	-	-	1,217,804
Balanced funds	571,454	-	-	571,454
International funds	481,492	-	-	481,492
Fixed income funds	455,324	-	-	455,324
Equity value funds	156,726	-	-	156,726
Other funds	<u>606,389</u>	<u>-</u>	<u>-</u>	<u>606,389</u>
Total mutual funds	<u>3,489,189</u>	<u>-</u>	<u>-</u>	<u>3,489,189</u>
 Total assets at fair value	 \$ <u>3,489,189</u>	 <u>-</u>	 <u>-</u>	 <u>3,489,189</u>

6. RELATED-PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS:

Certain Plan investments are shares of mutual funds managed by Nationwide Life Insurance Company (Nationwide). Nationwide is the custodian as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the Plan's operations.

7. PLAN TERMINATION:

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

8. TAX STATUS:

On March 31, 2008, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, qualifies under section 401(a) of the Internal Revenue Code (IRC). The Plan has not received a determination letter specific to the Plan itself; however, the Plan administrator believes that the Plan was designed and was being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

9. RISKS AND UNCERTAINTIES:

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

Buckeye Diamond Logistics, Inc. 401(k) Profit Sharing Plan
Schedule of Assets (Held at End of Year)
December 31, 2013

Schedule H, Line 4i
EIN: 31-0780645
Plan Number: 001

(a)	(b) Identity of issue borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		<u>Mutual Funds</u>		
	T Rowe Price	Blue Chip Gr R	**	\$ 376,768
	JP Morgan	Val Advtg A	**	362,850
	Amcent	Dscpld Gr Inst	**	361,579
*	Nationwide	Money Market Inst	**	344,916
	Ivy	Scnc Tech	**	329,919
	American Funds	New Econ	**	296,142
	Vanguard	Eq Inc Inv	**	295,103
	Tchstn	MdCap A	**	244,575
	Putnam	Devrs Inc Tr	**	173,394
	Federated	Bond Fund	**	171,149
	Alliance Bernstein	Hi Income A	**	134,579
	WFA	Disc Inv	**	121,620
	Prudential	Ttl Rtn A	**	117,220
	Pimco	Invmt Grd Corp Bd A	**	105,514
	WR	Ivy Hi Inc Y	**	87,784
	Fidelity	Adv Leveraged Co Stk A	**	83,145
	Alger	Cap App Inst I	**	81,176
	Black Rock	Health Scnc Opp Inv A	**	79,541
*	Nationwide	Dest 2025 Inst	**	73,173
	Collonial	Emrg Mkt Bd A	**	68,982
*	Nationwide	Dest 2030 Inst	**	66,001
*	Nationwide	Inv Dest Mod Aggr Inst	**	62,949
	Oppenheimer	Devl Markets Fd A	**	51,498
	Diamond Hill	Large Cap Fund Class A	**	47,698
*	Nationwide	Inv Dest Mod Cnsrv Inst	**	46,637
	Diamond Hill	Small Cap Fund Class A	**	37,926
	Pimco	Total return Fund Class A	**	36,874
*	Nationwide	Inv Dest Mod Inst	**	35,676
	Fidelity	Adv Freedom 2010 A	**	35,156
*	Nationwide	Dest 2040 Inst	**	27,065
	Oppenheimer	Intl Gr A	**	24,961
	Collonial	Mid Cap Val Oppr A	**	24,895
*	Nationwide	S&P 500 Index SC	**	23,409
	Prudential	Jnism MdCap Gr A	**	21,236
*	Nationwide	Dest 2050 Inst	**	20,658
	Invesco	Enrgy Inv	**	19,923
*	Nationwide	Inv Dest Aggr Inst	**	19,624
*	Nationwide	Dest 2020 Inst	**	19,580
	Rydex	SGI SP 500 PureVal H	**	19,192
	Black Rock	Hi Yld Bd Inv A	**	17,798
*	Nationwide	Dest 2035 Inst	**	15,131
	Prudential	GI Real estate A	**	14,921
	Legg Mason	Small Cap Gr A	**	14,255
	Alliance Bernstein	International Value Fund I	**	13,448
*	Nationwide	Dest 2045 Inst	**	12,580
*	Nationwide	Mid Cap Mkt Indx A	**	10,979
*	Nationwide	SmCap Index A	**	9,297
	Rydex	SGISPMd Cap 400 PureValH	**	6,692
	Goldman Sachs	Strd Large Cap Val A	**	6,023
	Fidelity	Adv Freedom 2020 A	**	5,811

Buckeye Diamond Logistics, Inc. 401(k) Profit Sharing Plan
Schedule of Assets (Held at End of Year)
December 31, 2013

Schedule H, Line 4i
EIN: 31-0780645
Plan Number: 001

(a)	(b) Identity of issue borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Fidelity	Adv Val Strat A	**	5,723
*	Nationwide	Inv Dest Cnsvr Inst	**	5,511
	Black Rock	Infl Prtct Bd Inv A	**	3,948
*	Nationwide	Dest 2015 Inst	**	3,714
	Oppenheimer	Glbl Strat Inc A	**	2,199
*	Nationwide	Inv Dest Mod Cnsvr C	**	2,100
*	Nationwide	Dest 2010 Inst	**	1,726
	American Funds	Euro Pacific Growth Fund - R3 Shares	**	800
	Franklin	MSF MutShrsFnd Cls A	**	656
	Rydex	SGISPS Cap 600 Val H	**	461
	Harbor	MdCap Gr Inv	**	386
	American Funds	Gr Fd Am R3	**	385
	Invesco	VK Eq Inc A	**	331
	AmCent	MdCap Val inst	**	8
*	Nationwide	Col Divd Oppr A	**	7
	Putnum	Eq Inc A	**	7
	Oppenheimer	Equity & Inc	**	6
	Oppenheimer	Strat Inc Fnd Cls A	**	6
	Invesco	Divrs Divd Inv	**	4
				<u>4,705,000</u>
		<u>Notes receivable from participants</u>		
*	Participants'	Interest rates from 4.25% - 5.00%	-	<u>123,004</u>
				<u>\$ 4,828,004</u>

* Indicates party-in-interest to the Plan.

** Cost of assets is not required to be disclosed as investment is participant directed.

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Participant Loans			123,825
	Nationwide Life Insurance	AllBer Hi Inc A		134,579
	Nationwide Life Insurance	AllBer Intl Val I		13,448
	Nationwide Life Insurance	AmCent Dscpld Gr Inst		361,579
	Nationwide Life Insurance	AmCent MdCap Val Inst		8
	Nationwide Life Insurance	AmFds EuroPacfc Gr R3		800
	Nationwide Life Insurance	AmFds Gr Fd Am R3		385

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	AmFds New Econ R6		296,142
	Nationwide Life Insurance	BlkRk Hi Yld Bd Inv A		17,798
	Nationwide Life Insurance	BlkRk Hlth Scnc Oppr Inv A		79,541
	Nationwide Life Insurance	BlkRk Infl Prtct Bd Inv A		3,948
	Nationwide Life Insurance	Col Divd Oppr A		7
	Nationwide Life Insurance	Col Emrg Mkt Bd A		68,982
	Nationwide Life Insurance	Col MdCap Val Oppr A		24,895

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Diamond Hill LgCap A		47,698
	Nationwide Life Insurance	Diamond Hill SmCap A		37,926
	Nationwide Life Insurance	Fed Bd F		171,149
	Nationwide Life Insurance	FidAdv Free 2010 A		35,156
	Nationwide Life Insurance	FidAdv Free 2020 A		5,811
	Nationwide Life Insurance	FidAdv Levrr Co Stk A		83,145
	Nationwide Life Insurance	FidAdv Val Strat A		5,723

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	FnklnMSF Mut Shrs A		656
	Nationwide Life Insurance	GdmnScs LgCapVal Insghts A		6,023
	Nationwide Life Insurance	Harbor MdCap Gr Inv		386
	Nationwide Life Insurance	Invsco Divrs Divd Inv		4
	Nationwide Life Insurance	Invsco Enrgy Inv		19,923
	Nationwide Life Insurance	Invsco Eq Inc A		331
	Nationwide Life Insurance	JPM Val Advtg A		362,850

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	LeggM ClrBrdg SmCap Gr A		14,255
	Nationwide Life Insurance	NW Dest 2010 Inst		1,726
	Nationwide Life Insurance	NW Dest 2015 Inst		3,714
	Nationwide Life Insurance	NW Dest 2020 Inst		19,580
	Nationwide Life Insurance	NW Dest 2025 Inst		73,173
	Nationwide Life Insurance	NW Dest 2030 Inst		66,001
	Nationwide Life Insurance	NW Dest 2035 Inst		15,131

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	NW Dest 2040 Inst		27,065
	Nationwide Life Insurance	NW Dest 2045 Inst		12,580
	Nationwide Life Insurance	NW Dest 2050 Inst		20,659
	Nationwide Life Insurance	NW Inv Dest Aggr Inst		19,625
	Nationwide Life Insurance	NW Inv Dest Cnsrv Inst		5,511
	Nationwide Life Insurance	NW Inv Dest Mod Aggr Inst		62,949
	Nationwide Life Insurance	NW Inv Dest Mod Cnsrv C		2,100

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	NW Inv Dest Mod Cnsrv Inst		46,637
	Nationwide Life Insurance	NW Inv Dest Mod Inst		35,676
	Nationwide Life Insurance	NW MdCap Mkt Indx A		10,979
	Nationwide Life Insurance	NW Mny Mkt Inst		344,916
	Nationwide Life Insurance	NW S P 500 Indx Svc		23,409
	Nationwide Life Insurance	NW SmCap Indx A		9,298
	Nationwide Life Insurance	Opp Devl Mkt A		51,498

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Opp Eq Inc A		6
	Nationwide Life Insurance	Opp Glbl Strat Inc A		2,199
	Nationwide Life Insurance	Opp Intl Gr A		24,961
	Nationwide Life Insurance	PIMCO Invmt Grd Corp Bd A		105,514
	Nationwide Life Insurance	PIMCO Ttl Rtn A		36,874
	Nationwide Life Insurance	Prudntl Glbl RealEst A		14,921
	Nationwide Life Insurance	Prudntl Jnsh MdCap Gr A		21,236

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Prudntl Ttl Rtn Bd A		117,220
	Nationwide Life Insurance	Ptnm Divrs Inc Tr A		173,394
	Nationwide Life Insurance	Ptnm Eq Inc A		7
	Nationwide Life Insurance	RydexSGI S P 500 PureVal H		19,192
	Nationwide Life Insurance	RydexSGISPMdCap400PureValH		6,692
	Nationwide Life Insurance	RydexSGISPSmCap600PureValH		461
	Nationwide Life Insurance	TRowePr Blue Chip Gr R		376,773

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

Plan Name Buckeye Diamond Logistics, Inc. 401k Profit Sharing Plan **EIN:** 31-0780645
Plan Sponsor's Name Buckeye Diamond Logistics, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Tchstn MdCap A		244,575
	Nationwide Life Insurance	Vngrd Eq Inc Inv		295,103
	Nationwide Life Insurance	WFA Disc Inv		121,620
	Nationwide Life Insurance	WR Ivy Hi Inc Y		87,784
	Nationwide Life Insurance	WR Ivy Scnc Tech Y		329,919