

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 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 HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS 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;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 04/15/1987</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 16-0446670</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 585-424-3880</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 323100</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 04/15/1987		2b Employer Identification Number (EIN) 16-0446670		2c Sponsor's telephone number 585-424-3880		2d Business code (see instructions) 323100	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 04/15/1987											
2b Employer Identification Number (EIN) 16-0446670											
2c Sponsor's telephone number 585-424-3880											
2d Business code (see instructions) 323100											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) HAMMER PACKAGING CORPORATION P.O. BOX 22678 200 LUCIUS GORDON DRIVE WEST HENRIETTA, NY 14586											

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	CHRISTOPHER F. WIESER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	489
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	442
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	47
d Subtotal. Add lines 6a , 6b , and 6c		6d	489
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	489
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	342
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 2H 2J 2K 2S 2T 3D 3H			
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) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2013 <hr/> 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>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORPORATION</u>	D Employer Identification Number (EIN) <u>16-0446670</u>	

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

NATIONAL LIFE INSURANCE 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
<u>03-0144090</u>	<u>66680</u>	<u>0133930</u>	<u>3</u>	<u>01/01/2013</u>	<u>12/31/2013</u>

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
<u>0</u>	<u>0</u>

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

NO COMMISSIONS TO REPORT

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
<u>0</u>	<u>0</u>	<u>NON-MONETARY COMPENSATION</u>	<u>3</u>

(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	

(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****5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ► **BASED ON SCHEDULES FILED WITH STATE DEPARTMENT OF INSURANCE****b** Premiums paid to carrier **6b** 0**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. **6d**

Specify nature of costs ►

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 ►**b** Balance at the end of the previous year **7b****c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)**(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**

►

(6) Total additions **7c(6)****d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d****e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**

►

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

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 <u>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORPORATION</u>	D Employer Identification Number (EIN) <u>16-0446670</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

ABN AMRO BANK N.V. GUSTAV MAHLERLAAN 10
AMSTERDAM, THE NETHERLANDS 1082 NL

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

FIDELITY INVESTMENTS

06-1194217

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

FRANKLIN TEMPLETON

94-3167260

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

LAZARD

20-4571006

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

NICHOLAS FUNDS

700 NORTH WATER STREET
MILWAUKEE, WI 53202

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

RIVERNORTH

325 N. LASALLE STREET
SUITE 645
CHICAGO, IL 60654

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

T. ROWE PRICE

52-2264646

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

THORNBURG

85-0301299

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

WALTHAUSEN

9 EXECUTIVE PARK DRIVE
SUITE B
CLIFTON PARK, NY 12065

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

HAND BENEFITS & TRUST COMPANY

74-2008758

(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)

KARPUS INVESTMENT MANAGEMENT

16-1290558

(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?
28	NONE	51012	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KAY INVESTMENTS, INC.

16-1585613

(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?
17	NONE	44648	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EPIC ADVISORS, INC.

16-1450952

(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 37 38	NONE	14709	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

FIDELITY INVESTMENTS

06-1194217

(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?
19 59	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	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
FIDELITY INVESTMENTS	19 59	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EPIC ADVISORS 16-1450952	\$500 BASE FEE PLUS 5 BPS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EPIC ADVISORS, INC.	15 37 38	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LAZARD 20-4571006	RANGE OF 0.00 - 0.10% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EPIC ADVISORS, INC.	15 37 38	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE 52-2264646	RANGE OF 0.00 - 0.15% OF AVERAGE DAILY BALANCE OF ASSETS

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
EPIC ADVISORS, INC.	15 37 38	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THORNBURG 85-0301299	RANGE OF 0.00 - 0.05% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EPIC ADVISORS, INC.	15 37 38	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WALTHAUSEN 9 EXECUTIVE PARK DRIVE SUITE B CLIFTON PARK, NY 12065	RANGE OF 0.00 - 0.40% OF AVERAGE DAILY BALANCE OF ASSETS

(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: BONADIO & CO., LLP	b EIN: 16-1131146
c Position: AUDITOR	
d Address: 171 SULLY'S TRAIL SUITE 201 PITTSFORD, NY 14534	e Telephone: 585-381-1000

Explanation: LOSS OF INDEPENDENCE TO THE PLAN SPONSOR

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> 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 HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HAMMER PACKAGING CORPORATION	D Employer Identification Number (EIN) 16-0446670	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T SMART 2020 FUND

b Name of sponsor of entity listed in (a): HAND BENEFITS & TRUST COMPANY

c EIN-PN 74-2008758-020	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 100
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T SMART 2030 FUND

b Name of sponsor of entity listed in (a): HAND BENEFITS & TRUST COMPANY

c EIN-PN 74-2008758-012	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 164
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T SMART 2040 FUND

b Name of sponsor of entity listed in (a): HAND BENEFITS & TRUST COMPANY

c EIN-PN 74-2008758-019	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15022
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a Name of MTIA, CCT, PSA, or 103-12 IE:
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b Name of sponsor of entity listed in (a):

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORPORATION</u>	D Employer Identification Number (EIN) <u>16-0446670</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	50418	
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	100585	126054
	(2) Participant contributions.....	1b(2)	54388	11939
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1424175	1483595
	(2) U.S. Government securities	1c(2)	0	
	(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)	196411	259935
	(9) Value of interest in common/collective trusts	1c(9)		15286
	(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)	16174606	19257441
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	
	(15) Other.....	1c(15)	3202790	3219129

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	21203373	24373379

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	21203373	24373379
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	275011	
(B) Participants	2a(1)(B)	922150	
(C) Others (including rollovers)	2a(1)(C)	146876	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1344037

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	6806	
(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)	13540	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20346

(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)	916988	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		916988

(3) Rents	2b(3)		
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(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)		994
(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)		2424152
c Other income	2c		316992
d Total income. Add all income amounts in column (b) and enter total	2d		5023509

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1740841	
(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)		1740841
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	112662	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		112662
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1853503

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3170006
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: KRONER GAMBLE & CO. CPA, P.C.

(2) EIN: 20-0551795

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORPORATION</u>	D Employer Identification Number (EIN) <u>16-0446670</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>58-1428634</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): _____

**HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING &
RETIREMENT SAVINGS PLAN**

**Financial Statements
as of December 31, 2013 and 2012
Together with
Independent Auditor's Report**



INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
**Hammer Packaging Corporation Deferred
Profit Sharing & Retirement Savings Plan:**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hammer Packaging Corporation Deferred Profit Sharing & Retirement Savings Plan, which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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 4, which was certified by U.S. Bank, a custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that U.S. Bank holds certain Plan investment assets and executes investment transactions. The plan administrator has obtained a certification from U.S. Bank as of and for the year ended December 31, 2013, that the information provided to the plan administrator by U.S. Bank is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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 the financial statements referred to in the first paragraph.

Other Matter — Supplemental Schedules

The supplemental schedules of assets (held at end of year) and delinquent participant contributions as of and for the year ended December 31, 2013 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 schedules referred to above.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Matter — 2012 Financial Statements

The financial statements of the Plan as of December 31, 2012, were audited by predecessor auditors. 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 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by U.S. Bank, a custodian of the Plan. Their report, dated October 14, 2013, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by U.S. Bank, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance With DOL Rules and Regulations 2013

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by U.S. Bank, 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.

Kroner Hambl & Company CPA, P.C.

Rochester, New York
October 2, 2014

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
INVESTMENTS, at fair value:		
Cash and cash equivalents	\$ 1,483,595	\$ 1,474,593
Mutual funds	18,750,429	15,821,361
Preferreds	332,043	353,245
Senior notes	174,969	-
Collective investment funds	15,286	-
Individually managed brokerage accounts	<u>3,219,129</u>	<u>3,202,790</u>
Total investments	<u>23,975,451</u>	<u>20,851,989</u>
NOTES RECEIVABLE FROM PARTICIPANTS	<u>259,935</u>	<u>196,411</u>
CONTRIBUTIONS RECEIVABLE:		
Employer contributions	126,054	100,585
Participant contributions	<u>11,939</u>	<u>54,388</u>
Total contributions receivable	<u>137,993</u>	<u>154,973</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 24,373,379</u>	<u>\$ 21,203,373</u>

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

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
ADDITIONS:		
Investment income -		
Net appreciation in fair value of investments	\$ 2,742,138	\$ 1,532,337
Interest and dividends	<u>923,794</u>	<u>727,972</u>
Total investment income	<u>3,665,932</u>	<u>2,260,309</u>
Interest income on notes receivable from participants	<u>13,540</u>	<u>8,906</u>
Contributions -		
Participant contributions	922,150	874,190
Employer contributions	275,011	234,556
Rollover contributions	<u>146,876</u>	<u>64,506</u>
Total contributions	<u>1,344,037</u>	<u>1,173,252</u>
Total additions	<u>5,023,509</u>	<u>3,442,467</u>
DEDUCTIONS:		
Benefits paid to participants	(1,740,841)	(684,553)
Administrative expenses	(110,080)	(90,991)
Other	<u>(2,582)</u>	<u>(13,902)</u>
Total deductions	<u>(1,853,503)</u>	<u>(789,446)</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	3,170,006	2,653,021
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	<u>21,203,373</u>	<u>18,550,352</u>
NET ASSETS AVAILABLE FOR BENEFITS - end of year	<u>\$ 24,373,379</u>	<u>\$ 21,203,373</u>

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

HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

1. DESCRIPTION OF PLAN

The following description of the Hammer Packaging Corporation Deferred Profit Sharing & Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering the employees of Hammer Packaging Corporation and J. Mackenzie, Ltd., which are related through common ownership (collectively, the Company). The Plan contains both 401(k) and profit-sharing components. Unless otherwise indicated, the provisions of the Plan are identical for both components. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration

The Company is the Plan sponsor and is responsible for general administration of the Plan. U.S. Bank, Fidelity Investment Group (Fidelity), and Cadaret, Grant & Co., Inc. are the custodians of the Plan's assets. EPIC Advisors is the Plan's third-party administrator and provides record keeping services for the Plan.

Eligibility

Employees of the Company are eligible to participate in the 401(k) component of the Plan after three months of service and are eligible to participate in the profit-sharing component of the Plan upon completion of at least 1,000 hours of service within a plan year. There is no minimum age requirement to participate in the Plan. The Plan has an automatic enrollment provision whereby employees that have met the eligibility requirements are automatically enrolled in the Plan and 2% of their compensation is contributed unless they opt out. Participants have the option to change their deferral percentage or discontinue deferrals at any time.

Contributions

Participants may make tax-deferred contributions to the Plan, subject to the limits set forth in the Internal Revenue Code. The Company may make matching contributions and profit-sharing contributions to the Plan on a discretionary basis.

Participants direct the investment of their contributions and Company matching contributions into various investment options offered by the Plan, including individually managed brokerage accounts. Profit-sharing contributions are invested in a professionally managed portfolio and participants may elect to have some or all of their 401(k) component transferred to the professionally managed portfolio.

1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Each participant's account is credited with participant contributions, Company matching contributions and actual earnings (losses) thereon. Participant accounts are also credited with allocations of profit-sharing contributions and related earnings (losses) and charged with an allocation of administrative expenses. Allocations are based on participant wages or account balances, as defined by the Plan. 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 401(k) contributions and employer matching contributions, plus actual earnings (losses) thereon. Profit-sharing contributions vest 20% per year beginning after one year of service. Participants are fully vested after six years of credited service.

Forfeitures

Forfeitures of non-vested account balances are allocated to the remaining participants in the Plan. Forfeitures allocated to participants totaled \$2,561 and \$3,463 in 2013 and 2012, respectively.

Notes Receivable from Participants

Participants may borrow up to the lesser of 50% of their vested account balances or \$50,000. Participants may choose an amortization schedule of up to five years, unless the note is used for a primary residence, in which case the amortization schedule may be up to 25 years. Principal and interest are paid through payroll deductions. Interest on notes receivable from participants is charged at the prime rate at the time of loan origination plus 2%.

During July 2013, the Plan was amended to no longer allow new loans to participants.

Payment of Benefits

The Plan provides for benefit payments upon either the termination of employment or the attainment of the age of 65. Benefit payments are made in the form of a partial payment, lump-sum distribution, or a rollover to another qualified investment. Additionally, the Plan provides for in-service withdrawals once a participant reached age 59 ½, even if still employed.

Hardship Withdrawals

Hardship withdrawals from the Plan are not permitted.

Plan Termination

Although the Company has not expressed any intent to do so, the Company has the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, each participant's account will become fully vested.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

Cash and cash equivalents includes bank demand deposits accounts, money market accounts and all highly liquid debt instruments purchased with a maturity of three months or less. The Plan's cash balances may at times exceed federally insured limits. The Plan has not experienced any losses in these accounts and believes it is not exposed to any significant risk with respect to cash and cash equivalents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

The Plan's investments are reported at fair value as reported by the custodians and/or the investment managers. Purchases and sales of securities are reflected on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Fair Value Measurement

Generally accepted accounting principles provide a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair market value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets and 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.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. A description of where the Plan's investments fall within the hierarchy is provided in Note 3.

Benefit Payments

Benefit payments are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are reclassified as distributions based on the terms of the Plan document.

Risks and Uncertainties

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

Due to the nature of the investments held by Collective investment funds, changes in market conditions and the economic environment may significantly impact the NAV of the funds and, consequently, the fair value of the Plan's interests in the funds. Furthermore, changes to the liquidity provisions of the funds may significantly impact the fair value of the Plan's interest in the funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. INVESTMENTS

Net Appreciation in Fair Value of Investments

The Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated in value as follows for the years ended December 31:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 2,424,152	\$ 1,427,507
Individually managed brokerage accounts	316,992	104,830
Collective investment funds	<u>994</u>	<u>-</u>
	<u>\$ 2,742,138</u>	<u>\$ 1,532,337</u>

Fair Value of Financial Instruments

The Plan's assets fell within the fair value hierarchy as follows at December 31, 2013:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Auction rate preferreds	\$ -	\$ 339,500	\$ -	\$ 339,500
Tax exempt bond fund open end	192,640	-	-	192,640
Short-term closed end bond fund	38,175	-	-	38,175
Taxable bond fund closed end (domestic)	1,049,634	-	-	1,049,634
Taxable bond fund open end (domestic)	816,928	-	-	816,928
Taxable bond fund closed end (global)	116,840	-	-	116,840
High yield taxable closed end bond fund	31,344	-	-	31,344
Preferreds	332,043	-	-	332,043
Balanced funds	280,437	-	-	280,437
Domestic equities and funds	3,799,186	-	-	3,799,186
Global equities and funds	2,127,973	-	-	2,127,973
Senior notes	174,969	-	-	174,969
Stock funds	7,205,132	-	-	7,205,132
Bond funds	1,188,640	-	-	1,188,640
Blended funds	1,564,000	-	-	1,564,000
Collective investment funds	-	15,286	-	15,286
Individually managed brokerage accounts	<u>3,219,129</u>	<u>-</u>	<u>-</u>	<u>3,219,129</u>
	<u>\$ 22,137,070</u>	<u>\$ 354,786</u>	<u>\$ -</u>	<u>\$ 22,491,856</u>

3. INVESTMENTS (Continued)

Fair Value of Financial Instruments (Continued)

The Plan's assets fell within the fair value hierarchy as follows at December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Auction rate preferreds	\$ -	\$ 493,000	\$ -	\$ 493,000
Tax exempt bond fund open end	449,684	-	-	449,684
Taxable bond fund closed end (domestic)	590,757	-	-	590,757
Taxable bond fund open end (domestic)	1,134,123	-	-	1,134,123
Taxable bond fund closed end (global)	12,870	-	-	12,870
Taxable bond fund open end (global)	126,382	-	-	126,382
Preferreds	353,245	-	-	353,245
Balanced funds	202,190	-	-	202,190
Domestic equities and funds	3,204,182	-	-	3,204,182
Global equities and funds	1,767,852	-	-	1,767,852
Gold	307,677	-	-	307,677
Stock funds	5,348,450	-	-	5,348,450
Bond funds	1,009,050	-	-	1,009,050
Blended funds	1,175,144	-	-	1,175,144
Individually managed brokerage accounts	<u>3,202,790</u>	<u>-</u>	<u>-</u>	<u>3,202,790</u>
	<u>\$ 18,884,396</u>	<u>\$ 493,000</u>	<u>\$ -</u>	<u>\$ 19,377,396</u>

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

Mutual funds: Valued at fair value based on quoted market prices.

Collective investment funds: Valued at the net asset value (NAV) as reported by each of the funds as a practical expedient for determining the fair value of the collective investment funds. These investments are redeemable at NAV under the terms of the agreements and operations of the underlying funds. In 2013, the collective investment funds that could be redeemed at NAV or its equivalent are classified as Level 2.

The Company has investments in three collective investment funds that are valued at net asset value as reported by the fund managers. The collective investment fund's strategies seek to preserve the purchasing power of the accumulated assets for a target retirement date and provide for growth of the assets. Using an asset allocation strategy, the funds invest in higher-risk equity securities initially and begin to shift to a safer asset pool containing Treasury bills, Treasury Inflation-Protected Securities, and cash as the target retirement dates draw closer.

Individually managed brokerage accounts: Valued at fair value based on quoted market prices of the underlying securities.

The methods described above may produce fair value calculations that are not indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value could result in different fair value measurements at the reporting date.

3. INVESTMENTS (Continued)

Investments in Excess of 5% of Net Assets

The following investments represented 5% or more of the Plan's net assets available for benefits at either December 31, 2013 or December 31, 2012 (or both):

	<u>2013</u>	<u>2012</u>
Nicholas Equity Income Fund	\$ 2,483,209	\$ 1,860,942
T Rowe Price Capital Appreciation Fund	\$ 1,564,000	\$ 1,175,144
Walhausen Small Capital Value Fund	\$ 1,821,912	\$ 1,336,085
FFTW Income Plus Class A	N/A	\$ 1,130,432

4. NON-PARTICIPANT DIRECTED/CERTIFIED INVESTMENT INFORMATION

Information about the net assets and changes in net assets relating to the non-participant directed investments held by U.S. Bank is as follows at December 31:

	<u>2013</u>	<u>2012</u>
Net assets:		
Cash and cash equivalents*	\$ 374,954	\$ 218,811
Mutual funds*	8,792,657	8,288,717
Preferreds*	332,043	353,245
Senior notes*	174,969	-
Contributions receivable	126,000	89,792
	<u>\$ 9,800,623</u>	<u>\$ 8,950,565</u>

	<u>2013</u>	<u>2012</u>
Change in net assets:		
Net appreciation in fair value of investments*	\$ 836,162	\$ 679,708
Interest and dividends*	366,959	335,611
Contributions	126,000	89,792
Benefit payments	(748,954)	(541,089)
Transfers from 401(k) component	320,903	611,720
Administrative expenses	(51,012)	(47,838)
	<u>\$ 850,058</u>	<u>\$ 1,127,904</u>

The Plan's non-participant directed investments (including gains and losses on investments bought, sold and held during the year) appreciated (depreciated) in value as follows for the years ended December 31:

	<u>2013</u>	<u>2012</u>
Mutual funds*	\$ 836,162	\$ 679,708

* Certified as complete and accurate by U.S. Bank

5. INCOME TAX STATUS

The Plan obtained its latest determination letter on November 19, 2001, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable provisions of the Internal Revenue Code. The Plan has been amended since receiving that determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

For employee benefit plans, their tax-qualified status itself is deemed to be an uncertainty, since events could potentially occur to jeopardize their tax-qualified status. As of December 31, 2013 and 2012, the Plan does not have a liability for unrecognized tax benefits. The Plan files the Annual Return/Report of Employee Benefit Plan (Form 5500) in the U.S. federal jurisdiction. The Plan is no longer subject to U.S. federal tax examinations for years before 2010.

6. PARTY-IN-INTEREST TRANSACTIONS

U.S. Bank, Fidelity, and Cadaret, Grant & Co., Inc. are the custodians of the Plan's assets. As such, transactions between U.S. Bank, Fidelity, or Cadaret, Grant & Co., Inc. and the Plan qualify as party-in-interest transactions. Additionally, transactions involving notes receivable from participants qualify as party-in-interest transactions.

7. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 2, 2014, which is the date the financial statements were available to be issued.

Subsequent to year end, the Plan was amended to no longer allow union employees to participate in the Plan. A new Plan for union employees was established on January 1, 2014 and the account balances of all union employees, totaling \$3,962,622, were transferred out of the Plan in 2014.

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

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

DECEMBER 31, 2013

<u>(a)</u>	<u>(b)</u> <u>Identity of Issue</u>	<u>(c)</u> <u>Description of Investment</u>	<u>(d)</u> <u>Cost</u>	<u>(e)</u> <u>Current Value</u>
CASH AND CASH EQUIVALENTS:				
	FFTW Income Plus Class A	Cash equivalent	\$ 1,076,088	\$ 1,076,088
	First American Government Obligations Fund	Cash equivalent	300,623	300,623
*	Fidelity Cash Reserves	Cash equivalent	32,553	32,553
	Dividend Account	Cash equivalent	70,503	70,503
*	US Bank Trust Cash (taxable)	Cash equivalent	16,665	16,665
	Trades Pending	Cash equivalent	(12,837)	(12,837)
			<u>1,483,595</u>	<u>1,483,595</u>
MUTUAL FUNDS:				
	Nicholas Equity Income CL I	126,051 Shares	2,105,303	2,483,209
	Walthausen Small Cap Value FD	74,669 Shares	1,452,030	1,821,912
	T Rowe Price Cap Appreciation	60,951 Shares	1,448,768	1,564,000
	Spartan 500 Index FD Investor Class	17,187 Shares	772,443	1,125,431
	Lazard INTL Strategy Equity Port INTL CL	71,588 Shares	840,115	1,035,163
	Vanguard Index FDS S&P 500 ETF	5,267 Shares	704,053	890,913
	SPDR S&P 500 ETF TR	4,255 Shares	567,277	785,856
	Franklin MicroCap Value ADV CL	18,284 Shares	622,425	739,417
	Rivernorth/Double Line Strategic Inc I	58,723 Shares	661,115	622,468
	Thornburg Limited Term Income Fund R5	42,633 Shares	582,555	566,172
	Vanguard Fixed Income SECS Fund	49,465 Shares	530,676	529,273
	Alliance Bernstein Fund Com	53,625 Shares	405,100	382,346
	Vanguard INTL Equity Index Fund FTSE Europe	5,865 Shares	277,549	344,862
	Vanguard 500 Index Fund - ADM	1,749 Shares	265,700	297,878
	Vanguard TOT Bond Market Index	27,240 Shares	288,200	287,655
	Vanguard Tax Managed INTL Fund FTSE DEV MKT	5,505 Shares	189,963	229,448
	Nuveen AMT-Free Municipal Income Fd	16,000 Shares	187,467	192,640
	Neuberger NY Mun	10 Shares	205,000	190,000
	General Amern Incs Income	5,115 Shares	149,018	180,048
	Special Opportunity Fund INC	10,075 Shares	147,010	175,859
	Blackrock Enhanced Equity DIV TR	21,790 Shares	167,701	173,013
	Vanguard BD Index Fund INC FTSE AL	5,411 Shares	158,200	169,753
	Adams Express CO	12,905 Shares	149,550	168,668
	Vanguard Index FDS Mid Cap ETF	1,430 Shares	101,595	157,329
	TRI CONTL CORP	7,615 Shares	124,347	152,148
	Vanguard Index FDS Small Cap ETF	1,370 Shares	106,571	150,632
	Liberty All Star Equity Fund SH BEN INT	23,282 Shares	68,567	138,994
	Vanguard INTL Equity Index Fund Mega Cap GRO	2,010 Shares	101,558	123,213
	Zweig Fd COM NEW	8,285 Shares	99,821	123,115
	Western Asset INFL MGMT Fund	6,814 Shares	114,232	115,361

(Continued)

**HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN**

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

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

DECEMBER 31, 2013

(a)	(b) <u>Identity of Issue</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
MUTUAL FUNDS: (Continued)				
	Ishares MSCI CDA ETF	3,930 Shares	110,868	114,599
	Ishares MSCI UK ETF	5,180 Shares	86,628	108,158
	PIMCO Corp Opportunity SERS W	6 Shares	111,000	103,500
	Blackrock Income Opportunity Trust	9,700 Shares	94,030	94,090
	Vanguard INTL Equity Index Fund FTSE EMR MKT	2,185 Shares	90,911	89,891
	Ishares MSCI Pac JP ETF	1,920 Shares	90,584	89,722
	Blackrock INTL Growth & Income	10,390 Shares	77,074	84,471
	Swiss Helvetia Fund	5,972 Shares	86,061	83,309
	Blackrock Energy & RES TR	3,309 Shares	84,917	80,409
	Ishares MSCI Japan ETF	6,585 Shares	66,756	79,935
	Western Asset CLYM INFL OPP	6,525 Shares	75,276	73,537
	Blackrock ENH CAP & INC Fund	5,300 Shares	66,283	72,451
	Nuveen Diver Currency Oppor Fund	6,800 Shares	77,127	68,544
	Boulder Total Return Fund INC	2,625 Shares	45,637	60,401
	First Trust Intermediate DUR	2,800 Shares	57,490	59,500
	Morgan Stanley Asia Pac Fund	3,544 Shares	57,752	58,689
	Ishares MSCI France ETF	2,040 Shares	51,862	58,038
	Cohen & Steers DIV MJRS FD	3,925 Shares	54,580	57,227
	New Germany Fund	2,739 Shares	39,268	54,588
	Royce Value TR INC	3,360 Shares	45,683	53,794
	Ishares EMU ETF	1,275 Shares	45,026	52,760
	Eaton Vance Tax ADVT DIV INC	2,440 Shares	45,227	46,409
	Blackrock NY Muni 2018 SERS T7	2 Shares	47,313	46,000
	Cohen & Steers Infrastructure	2,165 Shares	41,559	44,599
	Federated Enhanced Treasury Income Fund	3,450 Shares	50,732	44,091
	Blackrock Global Opportunity EQTY TR	2,860 Shares	37,778	42,786
	Zweig Total Return Fund	2,900 Shares	37,662	40,426
	Bancroft Fund Ltd	2,100 Shares	37,243	39,060
	Western Asset Income Fund	2,900 Shares	37,345	38,228
	Eaton Vance SH TM DR DIVR Income	2,500 Shares	38,029	38,175
	Boulder Growth & Income Fund	4,650 Shares	36,314	37,386
	Cutwater Select Income Fund	2,039 Shares	35,703	37,334
	Invesco Bond Fund	2,100 Shares	36,454	37,149
	First TR Enhanced Equity Income Fund	2,750 Shares	34,243	36,630
	European Equity Fund	4,079 Shares	26,108	36,477
	Fort Dearborn Income Securities	2,633 Shares	36,871	36,335
	Aberdeen Asia Pacific Income Fund	6,190 Shares	36,800	35,654
	MFS Intermarket Income Trust I	4,376 Shares	35,622	35,489
	Montgomery STR Income Securities	2,200 Shares	35,284	34,188
	India Fund INC	1,671 Shares	31,824	33,420
	Nuveen Core Equity Alpha Fund	1,950 Shares	32,014	33,111
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	ING Global Equity Dividend Prem OPP Fund	3,500 Shares	30,919	31,325

(Continued)

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

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

DECEMBER 31, 2013

(a)	(b) <u>Identity of Issue</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
MUTUAL FUNDS: (Continued)				
	Nuveen Build American Bond Opp FD	1,600 Shares	29,792	31,088
	JPMorgan China Region Fund	2,040 Shares	24,193	30,916
	Asia Pacific Fund INC	2,390 Shares	25,528	25,119
	Nuveen Real Asset Inc. & Growth	1,498 Shares	26,930	25,092
	Morgan Stanley Trusts Income SECS	1,369 Shares	22,671	23,013
	ING Asia Pacific High Dividend EQ Income	1,790 Shares	22,823	22,805
	New Ireland Fund	1,595 Shares	19,181	20,480
	Morgan Stanley Emerging Markets Fund	1,294 Shares	19,433	20,030
	Lazard Global TTL RET & INC	1,115 Shares	20,761	19,646
	Cohen & Steers Global INC	1,600 Shares	17,184	18,144
	Aberdeen Latin America Equity Fund	623 Shares	21,879	17,475
	Mexico Equity & Income Fund	900 Shares	12,973	13,392
	Korea Equity Fund	1,600 Shares	12,183	13,312
	Strategic Global Income Fund	1,400 Shares	13,616	12,642
	Thai Fund Inc	661 Shares	13,581	11,997
	Aberdeen Emerging MKTS Smaller	830 Shares	13,654	11,454
	Vanguard Index FDS Large Cap ETF	130 Shares	8,144	11,024
	China Fund Inc	470 Shares	9,335	9,781
	Taiwan Fund Income	491 Shares	7,755	9,486
	Wisdom Tree TR Japan Hedge EQT	175 Shares	8,850	8,897
	Templeton Dragon Fund Income	330 Shares	8,769	8,540
	Western Asset VAR RT Strong Fund	450 Shares	7,534	7,884
	Aberdeen Greater China Fund	700 Shares	7,858	7,133
	Aberdeen Singapore Fund	416 Shares	4,886	5,312
	Eaton Vance Tax Managed Global Dividend Equity Income Fund	400 Shares	3,732	4,368
	Templeton RUS and East Europe Fund	270 Shares	4,929	4,155
	Turkish Investment Fund	278 Shares	4,895	4,078
	Nuveen Global Value Opp Fund	240 Shares	3,170	3,161
			<u>16,316,353</u>	<u>18,750,429</u>
PREFERRED:				
	Special Opportunity Fund Convertible PFD	2,206 Shares	110,300	136,331
	Kayne Anderson 4.25% 04/01/19	2,675 Shares	67,410	67,500
	Nuveen DVD ADV Municipal Fund 3	4,100 Shares	41,000	41,287
	Nuveen MD PREM 2.65% 3/01/15	3,225 Shares	32,605	32,282
	Nuveen N. Carolina Prem 2.60% 01/01/16	3,200 Shares	32,000	32,160
	Gabelli Global 5% Perpetual	1,150 Shares	28,824	22,483
			<u>312,139</u>	<u>332,043</u>
SENIOR NOTES:				
	MVC Capital Inc. 7.25% 01/15/23	3,775 Shares	94,793	94,828
	Oxford Lane Capital 7.5% 06/30/23	3,500 Shares	78,575	80,141
			<u>173,368</u>	<u>174,969</u>

(Continued)

**HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN**

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

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

DECEMBER 31, 2013

<u>(a)</u>	<u>(b)</u> <u>Identity of Issue</u>	<u>(c)</u> <u>Description of Investment</u>	<u>(d)</u> <u>Cost</u>	<u>(e)</u> <u>Current Value</u>
COLLECTIVE INVESTMENT FUNDS:				
	Smart Funds 2020 R INST	8 Shares	96	100
	Smart Funds 2030 R INST	9 Shares	158	164
	Smart Funds 2040 R INST	1,117 Shares	<u>14,039</u>	<u>15,022</u>
			<u>14,293</u>	<u>15,286</u>
INDIVIDUALLY MANAGED BROKERAGE ACCOUNTS			**	<u>3,219,129</u>
NOTES RECEIVABLE FROM PARTICIPANTS				
*	Loans outstanding with interest at rates ranging from 5.25% to 9.5% maturing through August 2018.		<u>-</u>	<u>259,935</u>
				<u>\$ 24,235,386</u>

* Denotes party-in-interest

** Cost omitted as amounts are participant directed

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

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CASH AND CASH EQUIVALENTS:				
	FFTW Income Plus Class A	Cash equivalent	\$ 1,076,088	\$ 1,076,088
	First American Government Obligations Fund	Cash equivalent	300,623	300,623
*	Fidelity Cash Reserves	Cash equivalent	32,553	32,553
	Dividend Account	Cash equivalent	70,503	70,503
*	US Bank Trust Cash (taxable)	Cash equivalent	16,665	16,665
	Trades Pending	Cash equivalent	(12,837)	(12,837)
			<u>1,483,595</u>	<u>1,483,595</u>
MUTUAL FUNDS:				
	Nicholas Equity Income CL I	126,051 Shares	2,105,303	2,483,209
	Walthausen Small Cap Value FD	74,669 Shares	1,452,030	1,821,912
	T Rowe Price Cap Appreciation	60,951 Shares	1,448,768	1,564,000
	Spartan 500 Index FD Investor Class	17,187 Shares	772,443	1,125,431
	Lazard INTL Strategy Equity Port INTL CL	71,588 Shares	840,115	1,035,163
	Vanguard Index FDS S&P 500 ETF	5,267 Shares	704,053	890,913
	SPDR S&P 500 ETF TR	4,255 Shares	567,277	785,856
	Franklin MicroCap Value ADV CL	18,284 Shares	622,425	739,417
	Rivernorth/Double Line Strategic Inc I	58,723 Shares	661,115	622,468
	Thornburg Limited Term Income Fund R5	42,633 Shares	582,555	566,172
	Vanguard Fixed Income SECS Fund	49,465 Shares	530,676	529,273
	Alliance Bernstein Fund Com	53,625 Shares	405,100	382,346
	Vanguard INTL Equity Index Fund FTSE Europe	5,865 Shares	277,549	344,862
	Vanguard 500 Index Fund - ADM	1,749 Shares	265,700	297,878
	Vanguard TOT Bond Market Index	27,240 Shares	288,200	287,655
	Vanguard Tax Managed INTL Fund FTSE DEV MKT	5,505 Shares	189,963	229,448
	Nuveen AMT-Free Municipal Income Fd	16,000 Shares	187,467	192,640
	Neuberger NY Mun	10 Shares	205,000	190,000
	General Amern Incs Income	5,115 Shares	149,018	180,048
	Special Opportunity Fund INC	10,075 Shares	147,010	175,859
	Blackrock Enhanced Equity DIV TR	21,790 Shares	167,701	173,013
	Vanguard BD Index Fund INC FTSE AL	5,411 Shares	158,200	169,753
	Adams Express CO	12,905 Shares	149,550	168,668
	Vanguard Index FDS Mid Cap ETF	1,430 Shares	101,595	157,329
	TRI CONTL CORP	7,615 Shares	124,347	152,148
	Vanguard Index FDS Small Cap ETF	1,370 Shares	106,571	150,632
	Liberty All Star Equity Fund SH BEN INT	23,282 Shares	68,567	138,994
	Vanguard INTL Equity Index Fund Mega Cap GRO	2,010 Shares	101,558	123,213
	Zweig Fd COM NEW	8,285 Shares	99,821	123,115
	Western Asset INFL MGMT Fund	6,814 Shares	114,232	115,361

(Continued)

**HAMMER PACKAGING CORPORATION
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MUTUAL FUNDS: (Continued)				
	Ishares MSCI CDA ETF	3,930 Shares	110,868	114,599
	Ishares MSCI UK ETF	5,180 Shares	86,628	108,158
	PIMCO Corp Opportunity SERS W	6 Shares	111,000	103,500
	Blackrock Income Opportunity Trust	9,700 Shares	94,030	94,090
	Vanguard INTL Equity Index Fund FTSE EMR MKT	2,185 Shares	90,911	89,891
	Ishares MSCI Pac JP ETF	1,920 Shares	90,584	89,722
	Blackrock INTL Growth & Income	10,390 Shares	77,074	84,471
	Swiss Helvetia Fund	5,972 Shares	86,061	83,309
	Blackrock Energy & RES TR	3,309 Shares	84,917	80,409
	Ishares MSCI Japan ETF	6,585 Shares	66,756	79,935
	Western Asset CLYM INFL OPP	6,525 Shares	75,276	73,537
	Blackrock ENH CAP & INC Fund	5,300 Shares	66,283	72,451
	Nuveen Diver Currency Oppor Fund	6,800 Shares	77,127	68,544
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			<u>14,293</u>	<u>15,286</u>
INDIVIDUALLY MANAGED BROKERAGE ACCOUNTS			**	<u>3,219,129</u>
NOTES RECEIVABLE FROM PARTICIPANTS				
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* Denotes party-in-interest

** Cost omitted as amounts are participant directed