

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
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 INDUS CORPORATION 401(K) SAVINGS PLAN	1b Three-digit plan number (PN) ▶	001
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) INDUS CORPORATION 1951 KIDWELL DRIVE, 8TH FLOOR VIENNA, VA 22182	1c Effective date of plan 03/01/1994	2b Employer Identification Number (EIN) 54-1605406
	2c Sponsor's telephone number 703-506-6700	2d Business code (see instructions) 518210

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	KARY FROSCHSEISER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	WILLIAM YEAGER
	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	583
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	295
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits		6c	220
d Subtotal. Add lines 6a , 6b , and 6c		6d	516
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	516
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	481
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	80
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 2J 2F 2G 2K 3D 3H 2S 2T			
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 INDUS CORPORATION 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUS CORPORATION	D Employer Identification Number (EIN) 54-1605406	

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

MASSACHUSETTS MUTUAL 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
04-1590850	65935	MR 60555	516	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
6643	0

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

MARSH INSURANCE AND INVESTMENTS COR
PO BOX 29157
NEW YORK, NY 10087

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
6643			4

(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	0

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

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

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

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

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

b Balance at the end of the previous year	7b	5136069
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c Additions: (1) Contributions deposited during the year	7c(1)	63543	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	131515	
(4) Transferred from separate account	7c(4)	608816	
(5) Other (specify below)	7c(5)	57846	

▶ **LN INT, LN PRIN, LOAN DEFAULT, ROLL**

(6) Total additions	7c(6)	861720
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d Total of balance and additions (add lines 7b and 7c(6))	7d	5997789
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2228990	
(2) Administration charge made by carrier	7e(2)	589	
(3) Transferred to separate account	7e(3)	0	
(4) Other (specify below)	7e(4)	16328	

▶ **LN DISTRIB**

(5) Total deductions	7e(5)	2245907
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	3751882
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 INDUS CORPORATION 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUS CORPORATION	D Employer Identification Number (EIN) 54-1605406

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

MARSH INSURANCE AND INVESTMENTS COR

52-2189187

(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?
53	SHAREHOLDER SERVICE PROVI	0	Yes ☒ No ☐	Yes ☐ No ☒	31641	Yes ☐ No ☒

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	3435	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MARSH INSURANCE AND INVESTMENTS COR	53	31641
(d) Enter name and EIN (address) of source of indirect compensation MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. COMMISSIONS AND FEES		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INS. CO.		
(b) Service Codes (see instructions) 72		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation PREMIER MONEY MARKET FD BABSON 04-3212059		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INS. CO.		
(b) Service Codes (see instructions) 60		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation OAKMARK EQUITY & INCOME FUND 04-3276558		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation		
MM S & P 500 INDEX FDNORTHERN TRUST 04-3410047	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation		
SEL MID CAP GR II FD TRP/FRONTIER 04-3512596	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation		
SEL BLUE CHIP GR FD T. ROWE PRICE 04-3556992	BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	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.	
SELECT FNDMNTL VAL FD WELLINGTON 04-3584138	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPPENHEIMER RISING DIVIDENDS FUND 13-3035629	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2010 FUND 20-0001631	BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>T. ROWE PRICE RETIREMENT 2020 FUND</p> <p>20-0001634</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS * PLAN ASSETS</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(a) Enter service provider name as it appears on line 2</p> <p>MASSACHUSETTS MUTUAL LIFE INS. CO.</p> </div> <div style="width: 20%;"> <p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">60</p> </div> <div style="width: 20%;"> <p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>T. ROWE PRICE RETIREMENT 2030 FUND</p> <p>20-0001636</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS * PLAN ASSETS</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(a) Enter service provider name as it appears on line 2</p> <p>MASSACHUSETTS MUTUAL LIFE INS. CO.</p> </div> <div style="width: 20%;"> <p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">60</p> </div> <div style="width: 20%;"> <p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>T. ROWE PRICE RETIREMENT 2040 FUND</p> <p>20-0001638</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS * PLAN ASSETS</p> </div> </div>		

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPPENHEIMER REAL ESTATE FUND 22-3849391	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TOTAL RETURN FUND PIMCO 33-0239892	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO LONGTERM US GOVT FND 33-0239894	BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation INVESCO SMALL CAP VALUE FUND 36-4277151		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation PIONEER DISCIPLINED VALUE FUND 36-4356313		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation T. ROWE PRICE RETIREMENT 2050 FUND 51-0612044		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
<div style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</div>		
T. ROWE PRICE NEW HORIZONS FUND	BASIS POINTS * PLAN ASSETS	
52-0791372		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
<div style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</div>		
T. ROWE PRICE RETIREMENT 2005 FUND	BASIS POINTS * PLAN ASSETS	
52-1151266		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
<div style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</div>		
T. ROWE PRICE RETIREMENT 2015 FUND	BASIS POINTS * PLAN ASSETS	
52-1151266		

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2025 FUND 52-1151266	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2035 FUND 52-1151266	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2055 FUND 52-1151266	BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2045 FUND 52-2264646	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COLUMBIA MID CAP INDEX FUND 56-0906609	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COLUMBIA SMALL CAP INDEX FUND 56-0906609	BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT INCM FUND 56-2294396	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PERKINS MID CAP VALUE FUND 84-1458637	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
THORNBURG INTERNATIONAL VALUE FUND 85-0451747	BASIS POINTS * PLAN 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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMER FUNDS EUROPACIFIC GROWTH FUND 95-6810128	BASIS POINTS * PLAN 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.	
(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: BDO	b EIN: 54-1586993
c Position: AUDITOR	
d Address: 8405 GREENSBORO DRIVE SUITE 700 MCLEAN, VA 22102	e Telephone: 703-893-0600
Explanation: NO LONGER COMPATIBLE WITH OUR BUSINESS	

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

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

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

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

SCHEDULE H (Form 5500) <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
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>INDUS CORPORATION 401(K) SAVINGS PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INDUS CORPORATION</u>		D Employer Identification Number (EIN) <u>54-1605406</u>

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a	
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions.....	1b(1)	
	(2) Participant contributions.....	1b(2)	
	(3) Other.....	1b(3)	
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	
	(2) U.S. Government securities	1c(2)	
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred	1c(3)(A)	
	(B) All other.....	1c(3)(B)	
	(4) Corporate stocks (other than employer securities):		
	(A) Preferred	1c(4)(A)	
	(B) Common.....	1c(4)(B)	
	(5) Partnership/joint venture interests	1c(5)	
	(6) Real estate (other than employer real property).....	1c(6)	
	(7) Loans (other than to participants)	1c(7)	
	(8) Participant loans.....	1c(8)	361952 185247
	(9) Value of interest in common/collective trusts	1c(9)	0 0
	(10) Value of interest in pooled separate accounts	1c(10)	0 0
	(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)	20406490 22043810
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	5136069 3751882
	(15) Other.....	1c(15)	0 0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	25904511	25980939

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	25904511	25980939
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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)	349375	
(B) Participants	2a(1)(B)	1473612	
(C) Others (including rollovers)	2a(1)(C)	439776	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2262763

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	11909	
(F) Other	2b(1)(F)	131515	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		143424

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1090174	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1090174

(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)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(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)		3542661
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		7039022

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6846538	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		6846538
f Corrective distributions (see instructions).....	2f		112621
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	3435	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3435
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		6962594

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		76428
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: CST GROUP

(2) EIN: 54-1019610

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		787538
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.)	4c		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.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>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.</div>	<div>OMB No. 1210-0110 2013 This Form is Open to Public Inspection.</div>
---	---	---

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan INDUS CORPORATION 401(K) SAVINGS PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUS CORPORATION		D Employer Identification Number (EIN) 54-1605406

Part I	Distributions
All references to distributions relate only to payments of benefits during the plan year.	
1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 0
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): 04-1590850
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 3

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

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No
11	a Does the ESOP hold any preferred stock? ☐ Yes ☐ No b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No

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

Schedule R (Form 5500) 2013
v. 130118

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): _____

**Audited Financial Statements
and Supplementary Information**

INDUS CORPORATION 401(k) SAVINGS PLAN

Vienna, Virginia

December 31, 2013 and 2012

INDUS Corporation 401(k) Savings Plan

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INDEPENDENT AUDITOR'S REPORT

**To the Participants and Administrator of
INDUS Corporation 401(k) Savings Plan
Vienna, Virginia**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of INDUS Corporation 401(k) 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

Plan 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 C, which was certified by Mass Mutual Life Insurance Company, the trustee 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 the trustee holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained certifications from the trustee, as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter - Supplemental Schedules

The supplemental schedule of assets held for investment purposes is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significant of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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 Massachusetts Mutual Life Insurance Company, the trustee of the Plan. Their report, dated October 14, 2013, indicated that (a) because of the significant 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 the Trustee, 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

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 the trustee, 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.

CST Group, CPA's, PC

October 10, 2014

INDUS Corporation 401(k) Savings Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS as of December 31

	2013	2012
INVESTMENTS - AT FAIR VALUE:		
Group annuity contract:		
SAGIC Diversified Bond Fund	\$ 3,818,110	\$ 5,374,766
Mutual funds:		
AmerFunds Euro Pacific Gr Fund	932,451	1,175,749
Columbia Mid Cap Index Fund	841,747	820,681
Columbia Small Cap Index Fund	862,425	730,648
Invesco Small Cap Value Fund	1,261,519	754,647
Oppenheimer Real Estate Fund	723,515	1,222,742
Oppenheimer Rising Dividends Fund	1,376,304	1,487,712
Perkins Mid Cap Value Fund	610,035	559,176
PIMCO Long Term US Government Fund	412,891	767,233
Mass Mutual S&P 500 Index Fund	1,558,220	1,370,896
Select MCG II Fund	1,632,592	1,289,444
T.Rowe Price New Horizons Fund	2,071,765	1,271,689
T.Rowe Price Retirement 2010 Fund	33,289	37,114
T.Rowe Price Retirement 2015 Fund	487,079	624,277
T.Rowe Price Retirement 2020 Fund	1,455,120	1,143,658
T.Rowe Price Retirement 2025 Fund	1,147,263	690,108
T.Rowe Price Retirement 2030 Fund	493,598	338,643
T.Rowe Price Retirement 2035 Fund	594,490	369,322
T.Rowe Price Retirement 2040 Fund	726,359	496,364
T.Rowe Price Retirement 2045 Fund	693,111	484,320
T.Rowe Price Retirement 2050 Fund	365,072	204,502
T.Rowe Price Retirement 2055 Fund	213,497	130,286
T.Rowe Price Retirement Income Fund	52,630	117,310
Thornburg International Value Fund	649,264	670,856
Total Return Fund (PIMCO)	1,168,912	1,824,276
T.Rowe Price Retirement 2005 Fund	733	669
Select Blue Chip Growth Fund	1,365,835	1,154,452
Select Fundamental Value Fund (Wellington)	314,097	297,011
Oakmark Equity and Income Fund	0	372,705
	25,861,923	25,781,256
RECEIVABLES		
Participant loans	185,247	361,952
LIABILITIES		
Benefits payable	0	(100,906)
NET ASSETS AVAILABLE FOR BENEFITS	\$ 26,047,170	\$ 26,042,302

See notes to financial statements.

INDUS Corporation 401(k) Savings Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS for Year Ended December 31, 2013

	<u>Investments</u>	<u>Receivables</u>	<u>Liabilities</u>	<u>Total</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:				
Investment income:				
Net change in fair value of investments	\$ 3,500,650	\$ 0	\$ 0	\$ 3,500,650
Interest and dividends	<u>1,103,053</u>	<u>88</u>	<u>0</u>	<u>1,103,141</u>
	4,603,703	88	0	4,603,791
Loan principal repayments	<u>311,319</u>	<u>(311,319)</u>	<u>0</u>	<u>0</u>
	4,915,022	(311,231)	0	4,603,791
Contributions:				
Participants'	1,473,612	0	0	1,473,612
Employer	349,375	0	0	349,375
Rollover	<u>439,776</u>	<u>0</u>	<u>0</u>	<u>439,776</u>
	2,262,763	0	0	2,262,763
TOTAL ADDITIONS, NET	7,177,785	(311,231)	0	6,866,554
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:				
Benefits paid to participants	6,846,536	0	(100,906)	6,745,630
Corrective distributions	112,621	0	0	112,621
Loan withdrawals	134,526	(134,526)	0	0
Administrative expenses	<u>3,435</u>	<u>0</u>	<u>0</u>	<u>3,435</u>
TOTAL DEDUCTIONS	<u>7,097,118</u>	<u>(134,526)</u>	<u>(100,906)</u>	<u>6,861,686</u>
NET INCREASE	80,667	(176,705)	100,906	4,868
NET ASSETS AVAILABLE FOR BENEFITS:				
Beginning of year	<u>25,781,256</u>	<u>361,952</u>	<u>(100,906)</u>	<u>24,042,302</u>
END OF YEAR	<u>\$ 25,861,923</u>	<u>\$ 185,247</u>	<u>\$ 0</u>	<u>\$ 26,047,170</u>

See notes to financial statements.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE A - DESCRIPTION OF PLAN

The following description of INDUS Corporation (the Company) 401(k) Savings Plan (the Plan) provides only general information. Readers of these financial statements 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 all eligible employees, who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Plan allows an automatic contribution arrangement policy. The automatic contribution feature is intended to encourage employees to participate in the Plan in order to help ensure a secure retirement. Each year, participants may elect to defer up to 100% of pre-tax compensation, not to exceed the maximum allowable amount defined by the Internal Revenue Service. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans and may make after-tax voluntary contributions. The Company at its discretion may provide a discretionary contribution to active participants. Employer contributions are invested in funds, as directed by participants. The Company made matching contributions of \$349,375 and \$652,532 for the years ended December 31, 2013 and 2012, respectively.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's discretionary contribution, Plan earnings, losses, and Plan expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after three years of vesting service. A year of service is defined as 1,000 hours or more worked during the Plan year. In addition, participants become 100% vested in the case of death, permanent disability or upon attaining retirement age.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. The loans are secured by the vested balance in the participant's account and bear interest at rates, ranging from 4.25% to 7.00%, which are commensurate with local prevailing rates as determined periodically by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE A - DESCRIPTION OF PLAN (continued)

Investment Options

As of December 31, 2013, there were twenty-eight accounts in which a Participant's money could have been invested. Participants, at their own discretion, direct their accounts to any of the following Funds:

- SAGIC Diversified Bond Fund
- AmerFunds Euro Pacific Gr Fund
- Columbia Mid Cap Index Fund
- Columbia Small Cap Index Fund
- Invesco Small Cap Value Fund
- Oppenheimer Real Estate Fund
- Oppenheimer Rising Dividends Fund
- Perkins Mid Cap Value Fund
- PIMCO Long Term US Government Fund
- Mass Mutual S&P 500 Index Fund
- Select MCG II Fund
- T.Rowe Price New Horizons Fund
- T.Rowe Price Retirement 2010 Fund
- T.Rowe Price Retirement 2015 Fund
- T.Rowe Price Retirement 2020 Fund
- T.Rowe Price Retirement 2025 Fund
- T.Rowe Price Retirement 2030 Fund
- T.Rowe Price Retirement 2035 Fund
- T.Rowe Price Retirement 2040 Fund
- T.Rowe Price Retirement 2045 Fund
- T.Rowe Price Retirement 2050 Fund
- T.Rowe Price Retirement 2055 Fund
- T.Rowe Price Retirement Income Fund
- Thornburg International Value Fund
- Total Return Fund (PIMCO)
- T.Rowe Price Retirement 2005 Fund
- Select Blue Chip Growth Fund
- Select Fundamental Value Fund (Wellington)

Payment of Benefits

On termination of service due to death, disability or retirement, a participant or beneficiary is entitled to receive a distribution of the full amount in that participant's salary reduction and rollover contributions as well as his vested interest in the Company's contribution. Unless directed by the participant, payments cannot be deferred beyond the latest of the following:

- 1) Normal retirement date under the Plan or age 65, if earlier;
- 2) Termination of employment; or
- 3) Age 55 and completed 3 years of service (5 years prior to September 1, 2010). Effective September 1, 2010, other distribution options including annuities and installments were eliminated.

Participants may elect to withdrawal from their accounts in the event of proven financial hardships.

Upon termination of service, if the vested value of a participant's account is less than \$5,000, his or her account will be distributed in a single lump-sum payment. If the vested value of a participant's account exceeds \$5,000, he or she may elect to receive either a lump-sum amount or substantially equal payments for a specified term or elect to have all distributions paid in a direct rollover to another qualified plan, or a combination of the above.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$73,541 and \$154,346, respectively. The forfeited non-vested accounts may be first used to pay plan expenses and then used to reduce Company contributions. For plan years ended 2013 and 2012, \$83,307 and \$87,371 from forfeited non-vested accounts were used to reduce Company contributions.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared using the accrual basis of accounting, where revenues are recognized when earned and expenses are recognized when incurred. This basis of accounting conforms to accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Fair Value Measurements and Disclosures

In October 2012, the FASB issued 2012-04, *Technical Corrections and Improvements*. The amendments in this update cover a wide range of topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and confirming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non-public entities, except for amendments in this update where there was no transition guidance that was immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements, and the impact of adopting ASU 2012-04 on subsequent periods has not yet been determined.

Investment Valuation and Income Recognition

At December 31, 2013, all of the Plan's invested assets were held at Massachusetts Mutual Life Insurance Company, and were invested based on participant selection of funds. Investments are reported at fair value. Fair value is the sale price that would be received to sell an asset or price paid to transfer a liability in a typical transaction between market participants at the date of measurement. Plan management establishes the Plan's valuation policies using information provided by the custodians of the investments. See Note K for discussion of fair value measurements. Investment assets, transactions, and income as presented in the financial statements and supplemental schedule were certified by the trustee to be complete and accurate.

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

Contributions from Plan participants and the matching contributions from the Plan sponsor are recorded in the year in which the participant contributions are withheld from amounts paid.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

	<u>2013</u>	<u>2012</u>
SAGIC Diversified Bond Fund	\$ 3,818,110	\$ 5,374,766
Oppenheimer Rising Dividend Fund	1,376,304	1,487,712
Mass Mutual S&P 500 Index Fund	1,558,220	1,370,896
Select MCG II Fund	1,632,592	*
T.Rowe Price New Horizons Fund	2,071,765	*
T.Rowe Price Retirement 2020 Fund	1,455,120	*
Select Blue Chip Growth Fund	1,365,835	*
Total Return Fund (PIMCO)	*	1,824,276

* Investment balance less than 5% of the Plan's net assets.

Plan Expenses

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

Payment of Benefits

Benefits are recorded when paid.

NOTE C - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements was obtained from data that has been prepared and certified to as complete and accurate by the trustee. Investments certified by trustee totaled \$26,047,170 and \$26,042,302 as of December 31, 2013 and 2012, respectively. Investment income totaled \$4,776,171 and \$2,809,438 for the years ended December 31, 2013 and 2012, respectively.

	<u>2013</u>	<u>2012</u>
Total net assets reported on Form 5500	\$ 25,980,939	\$ 25,904,511
Reconciling item, included in audit procedures:		
Adjustment for fair value of group annuity contract	<u>66,231</u>	<u>137,791</u>
Net assets certified by trustee	<u>\$ 26,047,170</u>	<u>\$ 26,042,302</u>

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE C - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (continued)

	<u>2013</u>	<u>2012</u>
Total earnings (loss) reported on Form 5500:		
Schedule H, Part II:		
Total interest and dividends	\$ 1,233,598	\$ 1,003,077
Net change in fair value of investments	<u>3,542,661</u>	<u>1,821,535</u>
Total earnings (loss)	<u>\$ 4,776,259</u>	<u>\$ 2,824,612</u>
Reconciling items, included in audit procedures:		
Participant loan interest income	\$(88)	\$(15,174)
Earnings (loss) certified by trustee	<u>\$ 4,776,171</u>	<u>\$ 2,809,438</u>

NOTE D - RECONCILIATION OF EARNINGS PER FINANCIAL STATEMENTS TO EARNINGS CERTIFIED BY TRUSTEE

The following is a reconciliation of earnings per the accompanying financial statements to the earnings certified by the trustee for the year ended December 31, 2013:

	<u>2013</u>	<u>2012</u>
Earnings per the financial statements	\$ 4,603,703	\$ 2,824,611
Market value adjustment - see Note F	172,556	0
Loan interest income	<u>(88)</u>	<u>(15,173)</u>
Earnings certified by trustee	<u>\$ 4,776,171</u>	<u>\$ 2,809,438</u>

NOTE E - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to Schedule H of Form 5500:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 26,047,170	\$ 26,042,302
Market value adjustment - see Note F	<u>(66,231)</u>	<u>(137,791)</u>
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 25,980,939</u>	<u>\$ 25,904,511</u>
Net change in net assets available for benefits	\$ 4,868	\$ 2,713,026
Market value adjustment - see Note F	<u>71,560</u>	<u>100,906</u>
Net income per Schedule H of Form 5500	<u>\$ 76,428</u>	<u>\$ 2,813,932</u>

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE F - MARKET VALUE ADJUSTMENT

The market value adjustment is related to the SAGIC Diversified Bond Fund, although the adjustment is not included in the net assets on Schedule H, Line 1L of the 5500.

NOTE G - RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Mass Mutual. Mass Mutual is the Custodian as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. The Plan held \$3,818,110 AND \$5,374,766 in these investments at December 31, 2013 and 2012, respectively.

NOTE H - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan in whole or in part subject to the provisions of ERISA. In the event of complete or partial Plan termination, the Plan assets shall be distributed in accordance with the terms of the Plan.

NOTE I - TAX STATUS

Effective September 1, 2010, the Plan adopted a prototype plan sponsored by Mass Mutual. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan Administrator believes that the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Plan adopted the provisions of Standards of Financial Accounting Standard ASC Topic 740, *Income Taxes* (ASC 740). ASC 740 prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing in the financial statements tax positions taken or expected to be taken on a tax return, including positions that the Plan took since issuance of ASC 740. The adoption of ASC 740 resulted in no changes to the Plan's beginning balances and net assets available for benefits.

With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before 2010.

NOTE J - RISKS AND UNCERTAINTIES

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

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE K - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Group Annuity Contract

Valued at the liquidation value as documented within the Separate Account Group annuity contract (SAGIC) and assumes that the intrinsic value of the general investment account guarantee is immaterial. Liquidation value is market value of the assets in the separate account.

Mutual Funds

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

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE K - FAIR VALUE MEASUREMENTS (continued)

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit as of December 31, 2013.

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Group annuity contract:				
SAGIC Diversified Bond	\$ 3,818,110	\$ 0	\$ 0	\$ 3,818,110
Mutual Funds:				
Lifecycle Funds	6,262,242	6,262,242	0	0
Large cap core funds	2,934,524	2,934,524	0	0
Bond funds	1,581,802	1,581,802	0	0
International funds	1,581,715	1,581,715	0	0
Mid cap growth funds	1,632,592	1,632,592	0	0
Small cap growth funds	2,071,765	2,071,765	0	0
Real estate funds	723,515	723,515	0	0
Large cap growth funds	1,365,835	1,365,835	0	0
Mid cap core funds	841,747	841,747	0	0
Small cap value funds	1,261,519	1,261,519	0	0
Small cap core funds	862,425	862,425	0	0
Mid cap value funds	610,035	610,035	0	0
Large cap value funds	314,097	314,097	0	0
Total mutual funds	22,043,813	22,043,813	0	0
Totals	\$ 25,861,923	\$ 22,043,813	\$ 0	\$ 3,818,110

The Group annuity contract with an insurance company is not actively traded and significant other observable inputs are not available. Thus, the fair value of the group annuity contracts are determined by discounting the related cash flows based on current yields of similar instruments with comparable durations.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE K - FAIR VALUE MEASUREMENTS (continued)

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit as of December 31, 2012.

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Group annuity contract:				
SAGIC Diversified Bond	\$ 5,374,766	\$ 0	\$ 0	\$ 5,374,766
Mutual Funds:				
Lifecycle Funds	4,636,573	4,636,573	0	0
Large cap core funds	2,858,608	2,858,608	0	0
Bond funds	2,591,509	2,591,509	0	0
International funds	1,846,605	1,846,605	0	0
Mid cap growth funds	1,289,444	1,289,444	0	0
Small cap growth funds	1,271,689	1,271,689	0	0
Real estate funds	1,222,742	1,222,742	0	0
Large cap growth funds	1,154,452	1,154,452	0	0
Mid cap core funds	820,681	820,681	0	0
Small cap value funds	754,647	754,647	0	0
Small cap core funds	730,648	730,648	0	0
Mid cap value funds	559,176	559,176	0	0
Lifestyle funds	372,705	372,705	0	0
Large cap value funds	297,011	297,011	0	0
Total mutual funds	20,406,490	20,406,490	0	0
Totals	\$ 25,781,256	\$ 20,406,490	\$ 0	\$ 5,374,766

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) as of December 31, 2013:

	Group Annuity Contract
Balance, December 31, 2012	\$ 5,374,766
Contributions	63,543
Interest income	131,515
Loan payments	57,846
Transfers (out) in	608,816
Loans issued	(16,328)
Benefit payments	(2,228,990)
Net depreciation in fair value	(172,469)
Administrative expenses	(589)
Balance, December 31, 2013	\$ 3,818,110

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE K - FAIR VALUE MEASUREMENTS (continued)

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) as of December 31, 2012:

	Group Annuity Contract
Balance, December 31, 2011	\$ 4,854,597
Contributions	317,359
Interest income	151,083
Loan payments	63,554
Transfers (out) in	618,005
Loans issued	(26,520)
Benefit payments	(754,773)
Net depreciation in fair value	152,146
Administrative expenses	(685)
Balance, December 31, 2012	<u>\$ 5,374,766</u>

Total amount of gains and losses (realized and unrealized) included in the statement of changes in net assets available for benefits for the years ended December 31, 2013 and 2012 are reported in net change in fair value of investments.

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no significant transfers into or out of Levels 1, 2 or 3.

NOTE L - GROUP ANNUITY CONTRACT

In 2010, the Plan entered a Group Annuity Contract (GAC) with Mass Mutual, which provides for the Separate Account Group annuity contract (SAGIC) investment option. The SAGIC is a market value separate account investment option with a general investment account guarantee that provides a stated rate of return and insulates participants' accounts from daily fluctuations in the market. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE L - GROUP ANNUITY CONTRACT (continued)

Because the group annuity contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the group annuity contract. The group annuity contract is presented on the face of the statements of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the group annuity contract at December 31, 2013 and 2012 was \$3,818,110 and \$5,374,766, respectively. The crediting interest rate is based on a formula agreed upon the issuer, but it may not be less than 0%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events, which would limit the plan's ability to transact at contract value with participants, are probable of occurring.

The group annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	2.86%	2.95%
Based on interest rate credited to participants	2.86%	2.95%

NOTE M - PROHIBITED TRANSACTIONS

During the year ended December 31, 2013, the Company inadvertently failed to segregate and remit in a timely manner certain participant contributions (salary reduction amounts) from its assets within the required time period as specified by the United States Department of Labor (DOL) Reg. 2510.3012. Failure to segregate and remit contributions within the specified time period is a prohibited transaction according to the provisions of ERISA and the Internal Revenue Code. The Company did make the deposit shortly after the required time frame. The Company plans to remit any lost earnings associated with the late remittances in 2014.

INDUS Corporation 401(k) Savings Plan

NOTES TO FINANCIAL STATEMENTS for Years Ended December 31, 2013 and 2012

NOTE N - SUBSEQUENT EVENTS

The Plan adopted Statement of Financial Accounting Standard ASC Topic 855, *Subsequent Events* (ASC 855). ASC 855 establishes general standard of accounting for disclosures of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued.

The Plan has evaluated subsequent events through October 10, 2014, the date the financial statements were available to be issued.

Supplementary Information

INDUS CORPORATION 401(k) SAVINGS PLAN

Vienna, Virginia

December 31, 2013

INDUS Corporation 401(k) Savings Plan

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FORM 5500, SCHEDULE H, LINE 4a - EIN 54-1881904 - PLAN NUMBER 001 at December 31, 2013

Total that Constitute Nonexempt Prohibited Transactions

<u>Participant Contributions Transferred Late to Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Totally Fully Corrected Under VFCP and PTE 2002-51</u>
\$ 787,538	\$ 0	\$ 787,538	\$ 0	\$ 0

INDUS Corporation 401(k) Savings Plan

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FORM 5500, SCHEDULE H, LINE 4a - EIN 54-1881904 - PLAN NUMBER 001 at December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Mass Mutual Life Insurance Company	SAGIC Diversified Bond Fund		\$ 3,818,110
*	Mass Mutual Life Insurance Company	AmerFunds Euro Pacific Gr Fund		932,451
*	Mass Mutual Life Insurance Company	Columbia Mid Cap Index Fund		841,747
*	Mass Mutual Life Insurance Company	Columbia Small Cap Index Fund		862,425
*	Mass Mutual Life Insurance Company	Invesco Small Cap Value Fund		1,261,519
*	Mass Mutual Life Insurance Company	Oppenheimer Real Estate Fund		723,515
*	Mass Mutual Life Insurance Company	Oppenheimer Rising Dividends Fund		1,376,304
*	Mass Mutual Life Insurance Company	Perkins Mid Cap Value Fund		610,035
*	Mass Mutual Life Insurance Company	PIMCO Long Term US Government Fund		412,891
*	Mass Mutual Life Insurance Company	Mass Mutual S&P 500 Index Fund		1,558,220
*	Mass Mutual Life Insurance Company	Select MCG II Fund		1,632,592
*	Mass Mutual Life Insurance Company	T.Rowe Price New Horizons Fund		2,071,765
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2010 Fund		33,289
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2015 Fund		487,079
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2020 Fund		1,455,120
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2025 Fund		1,147,263
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2030 Fund		493,598
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2035 Fund		594,490
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2040 Fund		726,359

INDUS Corporation 401(k) Savings Plan

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FORM 5500, SCHEDULE H, LINE 4a - EIN 54-1881904 - PLAN NUMBER 001 at December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2045 Fund		\$ 693,111
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2050 Fund		365,072
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2055 Fund		213,497
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement Income Fund		52,630
*	Mass Mutual Life Insurance Company	Thornburg International Value Fund		649,264
*	Mass Mutual Life Insurance Company	Total Return Fund (PIMCO)		1,168,912
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2005 Fund		733
*	Mass Mutual Life Insurance Company	Select Blue Chip Growth Fund		1,365,835
*	Mass Mutual Life Insurance Company	Select Fundamental Value Fund (Wellington)		1,365,835
	Notes receivable from participants	Installment loans receivable with interest rates of 4.25% maturing at various dates through December 2018.		185,247

* Denotes party-in-interest

A Name of Plan INDUS Corporation 401(k) Savings Plan	B Three-digit plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUS Corporation	D Employer Identification Number 541605406

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
American Funds	956810128		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to Amer Funds EuroPacific Growth Fund (MF-KR).
Columbia	560906609		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Mid Cap Index Fund (MF-B8).
Columbia	560906609		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Small Cap Index Fund (MF-B2).
Invesco	364277151		MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to Invesco Small Cap Value Fund (MF-HF).
Janus	841458637		MassMutual provided the Plan with the required written disclosure for Management Fees received by Janus with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation by the subadviser with respect to MM S&P 500 Index Fd(Northern Trust) (MF-LX).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation by the subadviser with respect to Sel Blue Chip Gr Fd (T.Rowe Price) (MF-W1).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation by the subadviser with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-W9).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation by the subadviser with respect to Select Fndmntl Val Fd (Wellington) (MF-LK).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Amer Funds EuroPacific Growth Fund (MF-KR).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Columbia Mid Cap Index Fund (MF-B8).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Columbia Small Cap Index Fund (MF-B2).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Invesco Small Cap Value Fund (MF-HF).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO LongTerm US Govt Fnd (MF-KH).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Pioneer Disciplined Value Fund (MF-V).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2005 Fund (MF-CO).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2010 Fund (MF-FT).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2015 Fund (MF-DO).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by

Company		MassMutual with respect to T. Rowe Price Retirement 2020 Fund (MF-LT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2025 Fund (MF-EO).
Company		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2030 Fund (MF-PT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2035 Fund (MF-FO).
Company		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2040 Fund (MF-QT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2045 Fund (MF-GO).
Company		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2050 Fund (MF-OT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2055 Fund (MF-HO).
Company		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement Incm Fund (MF-BT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Total Return Fund (PIMCO) (MF-WZ).
Company		MassMutual provided the Plan with the required written disclosure for float revenue MassMutual .
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P 500 Index Fd(Northern Trust) (MF-LX).
Company		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fd (Babson) (MF-G).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fd (Babson) (MF-YG).
Company		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Blue Chip Gr Fd (T.Rowe Price) (MF-W1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-W9).
Company		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Fndmntl Val Fd (Wellington) (MF-LK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (14 basis points * plan assets) with respect to MM S&P 500 Index Fd(Northern Trust) (MF-LX).
Company		MassMutual received estimated Administrative Fees of (18 basis points * plan assets) with respect to Premier Money Market Fd (Babson) (MF-YG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (32 basis points * plan assets) with respect to Sel Blue Chip Gr Fd (T.Rowe Price) (MF-W1).
Company		MassMutual received estimated Administrative Fees of (42 basis points * plan assets) with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (46 basis points * plan assets) with respect to Select Fndmntl Val Fd (Wellington) (MF-LK).
Company		MassMutual received estimated Administrative Fees of (8 basis points * plan assets) with respect to Premier Money Market Fd (Babson) (MF-G).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Aspect Funds EuroPacific Growth Fund (MF-KR).
Company		MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Aspect Funds Mid Cap Index Fund (MF-B8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Aspect Funds Small Cap Index Fund (MF-B2).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Aspect Funds LongTerm US Govt Fnd (MF-KH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Aspect Funds T. Rowe Price New Horizons Fund (MF-WG).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to

Company		T. Rowe Price Retirement 2005 Fund (MF-CO).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-FT).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2015 Fund (MF-DO).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-LT).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2025 Fund (MF-EO).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-PT).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2035 Fund (MF-FO).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2040 Fund (MF-QT).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2045 Fund (MF-GO).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-OT).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2055 Fund (MF-HO).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Incm Fund (MF-BT).
Company		MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Total Return Fund (PIMCO) (MF-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Small Cap Value Fund (MF-HF).
Company		MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Disciplined Value Fund (MF-V).
Company		MassMutual received estimated Sub-TA Fees of (38 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (39 basis points * plan assets) with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Company		MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Republic International Value Fund (MF-CJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to Oakmark Equity & Income Fund (MF-VK).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark Equity & Income Fund (MF-VK).
Oppenheimer	133035629	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Oppenheimer	223849391	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Real Estate Fund (MF-C2).
PIMCO Funds	330239892	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to Total Return Fund (PIMCO) (MF-WZ).
PIMCO Funds	330239894	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO LongTerm US Govt Fnd (MF-KH).
Pioneer	364356313	MassMutual provided the Plan with the required written disclosure for Management Fees received by Pioneer with respect to Pioneer Disciplined Value Fund (MF-V).
T. Rowe Price	200001631	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-FT).
T. Rowe Price	200001634	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-LT).
T. Rowe Price	200001636	MassMutual provided the Plan with the required written disclosure for Management Fees

T. Rowe Price	200001638	received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-PT). MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-QT).
T. Rowe Price	510612044	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-OT).
T. Rowe Price	520791372	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price New Horizons Fund (MF-WG).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-CO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-DO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-EO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-FO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-HO).
T. Rowe Price	522264646	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-GO).
T. Rowe Price	562294396	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Incm Fund (MF-BT).
Thornburg	850451747	MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to Thornburg International Value Fund (MF-CJ).



Schedule C Soft Dollar Compensation Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on the soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.

INDUS Corporation 401(k) Savings Plan

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FORM 5500, SCHEDULE H, LINE 4a - EIN 54-1881904 - PLAN NUMBER 001 at December 31, 2013

Total that Constitute Nonexempt Prohibited Transactions

<u>Participant Contributions Transferred Late to Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Totally Fully Corrected Under VFCP and PTE 2002-51</u>
\$ 787,538	\$ 0	\$ 787,538	\$ 0	\$ 0

INDUS Corporation 401(k) Savings Plan

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FORM 5500, SCHEDULE H, LINE 4a - EIN 54-1881904 - PLAN NUMBER 001 at December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Mass Mutual Life Insurance Company	SAGIC Diversified Bond Fund		\$ 3,818,110
*	Mass Mutual Life Insurance Company	AmerFunds Euro Pacific Gr Fund		932,451
*	Mass Mutual Life Insurance Company	Columbia Mid Cap Index Fund		841,747
*	Mass Mutual Life Insurance Company	Columbia Small Cap Index Fund		862,425
*	Mass Mutual Life Insurance Company	Invesco Small Cap Value Fund		1,261,519
*	Mass Mutual Life Insurance Company	Oppenheimer Real Estate Fund		723,515
*	Mass Mutual Life Insurance Company	Oppenheimer Rising Dividends Fund		1,376,304
*	Mass Mutual Life Insurance Company	Perkins Mid Cap Value Fund		610,035
*	Mass Mutual Life Insurance Company	PIMCO Long Term US Government Fund		412,891
*	Mass Mutual Life Insurance Company	Mass Mutual S&P 500 Index Fund		1,558,220
*	Mass Mutual Life Insurance Company	Select MCG II Fund		1,632,592
*	Mass Mutual Life Insurance Company	T.Rowe Price New Horizons Fund		2,071,765
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2010 Fund		33,289
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2015 Fund		487,079
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2020 Fund		1,455,120
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2025 Fund		1,147,263
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2030 Fund		493,598
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2035 Fund		594,490
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2040 Fund		726,359

INDUS Corporation 401(k) Savings Plan

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FORM 5500, SCHEDULE H, LINE 4a - EIN 54-1881904 - PLAN NUMBER 001 at December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2045 Fund		\$ 693,111
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2050 Fund		365,072
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2055 Fund		213,497
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement Income Fund		52,630
*	Mass Mutual Life Insurance Company	Thornburg International Value Fund		649,264
*	Mass Mutual Life Insurance Company	Total Return Fund (PIMCO)		1,168,912
*	Mass Mutual Life Insurance Company	T.Rowe Price Retirement 2005 Fund		733
*	Mass Mutual Life Insurance Company	Select Blue Chip Growth Fund		1,365,835
*	Mass Mutual Life Insurance Company	Select Fundamental Value Fund (Wellington)		1,365,835
	Notes receivable from participants	Installment loans receivable with interest rates of 4.25% maturing at various dates through December 2018.		185,247

* Denotes party-in-interest