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

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
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
PROGRESSIVE QUALITY CARE, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/1993

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

PROGRESSIVE QUALITY CARE, INC.

5553 BROADVIEW ROAD
PARMA, OH 44134-1604

2b Employer Identification Number (EIN) 31-1793765

2c Sponsor's telephone number 216-661-6800

2d Business code (see instructions) 623000

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	DAN SHILLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)	Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	627
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**	446
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	52
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	498
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	498
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	144
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	10
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)
- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)
- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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).	**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	**B** Three-digit plan number (PN) ▶
PROGRESSIVE QUALITY CARE, INC. 401(K) PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
PROGRESSIVE QUALITY CARE, INC.	31-1793765

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.

1 Coverage Information:

(a) Name of insurance carrier

LINCOLN NATIONAL LIFE INSURANCE CO.

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
35-0472300	65676	GP-63433	144	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
4346	307

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

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

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON STREET
SUITE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
2661	13	NON-MONETARY COMPENSATION	4

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

SECURITIES AMERICA INC
PO BOX 460001
PAPILLION, NE 68046-0001

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
1685	294	MARKETING ALLOWANCE & NON-MONETARY COMPENSATION	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	

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	1081577

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.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY W/GUAR FUND

b	Balance at the end of the previous year		7b	115010
c	Additions: (1) Contributions deposited during the year	7c(1)	17315	
	(2) Dividends and credits	7c(2)	0	
	(3) Interest credited during the year	7c(3)	4919	
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below) ▶	7c(5)		
	(6)Total additions		7c(6)	22234
d	Total of balance and additions (add lines **7b** and **7c(6)**).		7d	137244
e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	5020	
	(2) Administration charge made by carrier	7e(2)	1235	
	(3) Transferred to separate account	7e(3)	1	
	(4) Other (specify below) ▶ MAY INCLUDE-LOAN ISSUES/FORF/FEES/CORRECTIVES/ADJUSTMENTS/INS PREM.	7e(4)	246	
	(5) Total deductions		7e(5)	6502
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)		7f	130742

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)	0
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)	0
(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)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
PROGRESSIVE QUALITY CARE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PROGRESSIVE QUALITY CARE, INC.

D Employer Identification Number (EIN)
31-1793765

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

LINCOLN NATIONAL CORPORATION

35-1140070

(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?
13	SERVICE PROVIDER	14137	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**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
PROGRESSIVE QUALITY CARE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PROGRESSIVE QUALITY CARE, INC.

D Employer Identification Number (EIN)
31-1793765

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA11 LVIP DELAWARE GROWTH & INC

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-111 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6617

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA12 LVIP DELAWARE BOND

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-112 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 123230

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA14 FEDERATED GOVERNMENT ULTRA

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-114 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 131630

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA17 COLUMBIA ACORN

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-117 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36845

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA19 LVIP VANGUARD DOMESTIC EQU

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-119 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50215

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA20 FRANKLIN HIGH INCOME

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-120 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26648

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA21 VANGUARD LIFE STRATEGY MOD

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-0472300-121 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9866

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA22 LVIP MONDRIAN INT'L VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7413
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA23 SSGA RUSSELL ALL CAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7559
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA24 SSGA RUSSELL SMALL/MID CAP			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-124	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	24955
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA28 INVESCO GROWTH AND INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	279
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA29 LVIP T. ROWE PRICE GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-129	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA30 VANGUARD LIFESTRATEGY CONS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	73315
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA31 ALLIANCEBERNSTEIN VPS GLOB			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-131	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA32 VANGUARD LIFESTRATEGY GROW			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1002
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA33 LVIP DELAWARE SOCIAL AWARE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-133	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA34 AMERICAN FUNDS NEW PERSPEC			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-134	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	11476

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA35 FIDELITY VIP CONTRAFUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-135	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	79517
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA36 LVIP SSGA SMALLCAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-136	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3961
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA38 LVIP MIDCAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-138	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA39 ALLIANCEBERNSTEIN VPS SMAL			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-139	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	18514
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA46 AMERICAN FUNDS SMALLCAP WO			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-146	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	18995
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA48 AMERICAN FUNDS GROWTH FUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-148	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	89678
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA49 AMERICAN FUNDS INVESTMENT			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-149	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	90867
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA54 AMERICAN FUNDS EUROPACIFIC			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-154	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	18745
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA55 LVIP CLARION GLOBAL REAL E			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-155	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	21337
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA56 DELAWARE VIP SMALL CAP VAL			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-156	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	45022

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA57 LVIP DIMENSIONAL US EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-157	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	36522
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA58 FRANKLIN GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-158	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	26768
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA59 LVIP VANGUARD INTERNATIONA			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-159	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5639
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA61 DELAWARE VIP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-161	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	387
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA62 LVIP TEMPLETON GROWTH RPM			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-162	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12747
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA63 WELLS FARGO ADVANTAGE DISC			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-163	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12437
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA64 JANUS ASPEN ENTERPRISE POR			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-164	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4874
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA65 MFS VIT GROWTH SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-165	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1672
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA67 MFS VIT UTILITIES SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-167	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3054
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA70 JANUS ASPEN JANUS PORTFOLI			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-170	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA76 INVESCO SMALL CAP DISCOVER			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-176	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	129
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA77 BLACKROCK ENERGY AND RESOU			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-177	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10937
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA80 BLACKROCK LARGE CAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-180	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA81 BLACKROCK CAPITAL APPRECIA			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-181	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1996
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA83 BLACKROCK FLEXIBLE EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-183	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	17708
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA95 LVIP DELAWARE FOUNDATION C			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-195	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2762
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA96 LVIP DELAWARE FOUNDATION M			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-196	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	28063
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA97 LVIP DELAWARE FOUNDATION A			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-197	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	780
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL1 LVIP MANAGED RISK PROFILE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-701	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2588
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL2 LVIP MANAGED RISK PROFILE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-702	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4887

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL4 LVIP MANAGED RISK PROFILE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-704	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	195
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL8 SSGA RUSSELL LARGE CAP VAL			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-711	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2940
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL9 SSGA RUSSELL LARGE CAP GRO			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-712	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	332
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALA SSGA S&P MIDCAP INDEX NON-			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-713	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	857
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALB SSGA RUSSELL SMALL CAP VAL			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-714	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	898
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA1C AMERICAN FUNDS HIGH-INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-716	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2735
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA1X LVIP BARON GROWTH OPPORTUN			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-718	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	140
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALM PIMCO TOTAL RETURN			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-0472300-720	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1844
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

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

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

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
PROGRESSIVE QUALITY CARE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PROGRESSIVE QUALITY CARE, INC.

D Employer Identification Number (EIN)
31-1793765

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	952470	1081577
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	115010	130742
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1067480	1212319
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1067480	1212319

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	119919	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		119919
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	4919	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4919
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		178228
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		303066

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	144090	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		144090
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	14137	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		14137
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		158227

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		144839
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: MALONEY & NOVOTNY **(2)** EIN: 34-0677006

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:

		Yes	No	Amount
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.)	4a		X	
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.)	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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
PROGRESSIVE QUALITY CARE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PROGRESSIVE QUALITY CARE, INC.

D Employer Identification Number (EIN)
31-1793765

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 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): 35-1140070 _____

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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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):

PROGRESSIVE QUALITY CARE, INC.
401(k) PLAN

FINANCIAL REPORT

DECEMBER 31, 2013 and 2012

PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

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maloney+novotny LLC

Independent Auditors' Report

Participants and Plan Committee
Progressive Quality Care, Inc. 401(k) Plan
Parma, Ohio

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

Business Advisors and Certified Public Accountants
Cleveland | Canton | Columbus | Delaware | Elyria

NEXIA INTERNATIONAL

Report on Supplementary Information

The supplemental schedule of assets (held at end of year) as of December 31, 2013 on pages 12 and 13 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with 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.

Maloney + Novotny LLC

Cleveland, Ohio
October 13, 2014

PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2013 and 2012

	2013	2012
ASSETS		
INVESTMENTS, AT FAIR VALUE		
General guaranteed interest account	$ 130,742	$ 115,010
Pooled separate accounts	1,081,577	952,470
TOTAL INVESTMENTS	1,212,319	1,067,480
NET ASSETS AVAILABLE FOR BENEFITS	$1,212,319	$1,067,480

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

PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2013 and 2012

	2013	2012
ADDITIONS		
Investment income:		
Interest income	$ 4,919	$ 5,021
Net appreciation in fair value of investments:		
Pooled separate accounts	178,228	113,694
Total investment income	183,147	118,715
Contributions:		
Participants	119,919	101,737
Total additions	303,066	220,452
DEDUCTIONS		
Benefit payments	144,090	247,377
Administrative expense	14,137	18,241
Total deductions	158,227	265,618
NET INCREASE (DECREASE)	144,839	(45,166)
NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING OF YEAR	1,067,480	1,112,646
NET ASSETS AVAILABLE FOR BENEFITS – END OF YEAR	$1,212,319	$1,067,480

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

Note 1. Description of the Plan

The following description of the Progressive Quality Care, Inc. 401(k) Plan (formerly known as Alliance Healthcare Systems Incorporated Retirement Plan, "Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan.

General:

The Plan is a defined contribution (401(k) salary deferred) plan which provides savings benefits to eligible employees. Under the Plan, all employees of Progressive Quality Care, Inc., Parma Care Center, Green Meadows Health & Wellness Center, Morning View Care Center, Progressive Park (dba University Park Nursing & Rehabilitation), Progressive Rolling Hills (dba Pearlview), Amherst Meadows, Progressive Interchange (dba The Avenue), Beachwood Investors (dba Quality Care Rehab), Progressive Medina LLC and Progressive Pines LLC (dba Glendora Health Care Center) (collectively, the "Company") who have met eligibility requirements can participate in the Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Participation:

An eligible employee may elect to participate in the Plan on the first day of January or July coincident with or following attainment of the age of 18 and completion of at least one year of service during an eligibility computation period.

Contributions:

Participating employees may elect to contribute up to 15% of eligible compensation on a pre-tax basis subject to certain limitations of the Plan and the Internal Revenue Code. The Plan also provides for the investment of qualified rollover contributions and catch-up contributions. The Company may elect to make matching contributions and additional discretionary contributions. No matching or discretionary contributions were made for the year ending December 31, 2013 or 2012.

Vesting:

The participants' are immediately vested in their contributions plus actual earnings thereon. Employer's contributions are fully vested upon the occurrence of certain events, or vesting is based on years of continuous service in accordance with the following schedule:

Years of Plan Participation	Vested Percentage
Less than two	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Note 1. Description of the Plan (Continued)

Forfeited Accounts:

At December 31, 2013 and 2012, forfeited nonvested accounts totaled $1,418 and $1,284, respectively. These accounts will be used to offset plan administrative expenses. Forfeitures applied to expenses for 2013 and 2012 were $34 and $2,648, respectively.

Participant Accounts:

Each participant's account is credited with the participant's contribution and allocations of (a) the employer's contribution and (b) Plan earnings of the investments the participant has selected. The account is then charged with an allocation of administrative 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.

Payment of Benefits:

At the direction of the Plan's administrator, the value of the participant's account is payable as a benefit upon termination of service, retirement, disability, death, or withdrawal from the Plan. On termination of service, a participant may receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting:

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

Use of Estimates:

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

Investment Valuation and Income Recognition:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

Purchases and sales of investment 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 or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Note 2. Summary of Significant Accounting Policies (Continued)

Payment of Benefits:

Benefits are recorded when paid.

Administrative Expenses:

All of the expenses are paid by the Plan or the Company, at the Company's option.

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

Evaluation of Subsequent Events:

The Plan has evaluated subsequent events and transactions for potential recognition and presentation through the date the financial statements were available to be issued, October 13, 2014.

Note 3. Fair Value Measurements

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. The inputs used to measure fair value are classified into three levels:

- Level 1 – Quoted market prices in active markets for identical assets and liabilities
- Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data
- Level 3 – Unobservable inputs in which little or no market data exists

The following is a description of the valuation methodologies used for plan assets measured at fair value:

General Guaranteed Interest Contract – Investments in the General Guaranteed Interest Contract of Lincoln National Life Insurance Company ("Lincoln") are recorded at contract value which is considered to approximate fair value. The contract value is determined by Lincoln based on the estimated cash flows under the contract provisions. Accordingly, no quantitative data is provided. The General Guaranteed Interest Contract is classified as Level 3 as there are no quoted prices nor other observable inputs for pricing.

Pooled Separate Accounts – The fair value of investments held in the Pooled Separate Accounts is valued based on their reported net asset value ("NAV") as determined by Lincoln. The NAV is based primarily on the market value of the underlying investments as of the last day of the Plan year; therefore, Pooled Separate Accounts are classified as Level 2.

Note 3. Fair Value Measurements (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. There have been no changes in the methodologies used from 2012 to 2013. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
General guaranteed interest account	$ -	$ -	$130,742	$ 130,742
Pooled separate accounts:				
Equity	-	564,743	-	564,743
Fixed income	-	286,087	-	286,087
International	-	107,289	-	107,289
Balanced	-	123,458	-	123,458
Total	$ -	$1,081,577	$130,742	$1,212,319

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
General guaranteed interest account	$ -	$ -	$115,010	$ 115,010
Pooled separate accounts:				
Equity	-	524,294	-	524,294
Fixed income	-	237,822	-	237,822
International	-	108,065	-	108,065
Balanced	-	82,289	-	82,289
Total	$ -	$ 952,470	$115,010	$1,067,480

Note 3. Fair Value Measurements (Continued)

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets (General Guaranteed Interest Account) for the year ended December 31, 2013 and 2012:

	2013	2012
Balance, beginning of year	$115,010	$153,114
Interest income	4,919	5,021
Administrative expenses	(1,482)	(1,832)
Purchases	17,315	7,709
Sales	(5,020)	(49,002)
Balance, end of year	$130,742	$115,010

Note 4. Unaudited Information

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Lincoln, the Plan custodian, has certified to the completeness and accuracy of all investments reflected on the statements of net assets available for benefits at December 31, 2013 and 2012, the supplemental schedule of assets (held at end of year) at December 31, 2013, the related investment activity reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2013 and 2012, and investment related information in the accompanying notes to the financial statements. This information is unaudited by independent accountants.

The fair value of the following investments exceeds 5 percent or more of the Plan's net assets at December 31, 2013 and 2012:

	2013	2012
General Guaranteed Interest Account	$130,742	$115,010
LVIP Delaware Bond	123,230	133,620
American Funds Insurance Series Growth & Income	89,678	82,022
Federal Government Ultrashort Term	131,630	75,763
American Funds Invest Co America	90,867	72,377
Fidelity VIP Contrafund	79,517	62,632
LVIP Vanguard Domestic Equity	*	60,082
Vanguard Life Strategy Cons Growth	73,315	57,145

* Investment did not represent 5% or more of the Plan's assets for the period presented

Note 5. Contract With Insurance Company

The Plan has a flexible investment group annuity contract with Lincoln. The Plan pays all contributions to Lincoln, which are allocated to plan participants' accounts. Participants may direct their elective contributions at contract value, or may transfer the assets already credited to their accounts among several investment alternatives. Unless the participant otherwise directs, the contributions made on behalf of a participant are invested in guaranteed interest contracts ("GIC"), which guarantee a return on principal invested in the account over a specified period. GICs are general accounts that are backed only by the general assets of the insurance company.

Contract value, as reported by Lincoln, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the ability of the Plan to transact at contract value with the issuer, including breach of contract or minimum contract balances not met. 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 crediting interest rate is reviewed quarterly for resetting. The average credited rates were 2.60% and 3.11% in 2013 and 2012, respectively.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. At December 31, 2013 and 2012, contract value and fair value of the GIC have been determined to be the same.

Note 6. Tax Status

The Internal Revenue Service has determined that the prototype plan adopted by the Plan is qualified under Section 401(a) of the Internal Revenue Code ("IRC") and is, therefore, not generally subject to the tax under present income tax laws. The Plan has been amended since its adoption; however, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The plan administrator has analyzed tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require such recognition or disclosure in the financial statements. In general, the Plans previous three tax years remain subject to examination by the Internal Revenue Service, as well as various other taxing authorities.

Note 7. Party-in-Interest Transactions

Certain plan investments are units of pooled separate accounts and a guaranteed interest account of Lincoln. Lincoln is also the Plan custodian. Therefore, these qualify as party-in-interest transactions.

Administrative expenses of the Plan are paid to Lincoln, the custodian. These expenses totaled $14,137 and $18,241 for the years ended December 31, 2013 and 2012, respectively.

Note 8. Risks and Uncertainties

The Plan holds 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.

Note 9. Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to alter, amend, or terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts.

SUPPLEMENTAL SCHEDULE

PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

EMPLOYER NO. 34-1016383
PLAN NO. 001

FORM 5500, LINE 4(i) SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2013

(a)	(b) Identity of Party	(c) Description of Investment	(e) Value
*	Lincoln National Life	Insurance Company General	
		Guaranteed Interest Account	$ 130,742
*	Lincoln National Life	Pooled Separate Accounts	
		Federal Government Ultrashort Term	131,630
		LVIP Delaware Bond	123,230
		American Funds Invest Co America	90,867
		American Funds Insurance Series Growth & Income	89,678
		Fidelity VIP Contrafund	79,517
		Vanguard Life Strategy Cons Growth	73,315
		LVIP Vanguard Domestic Equity	50,215
		Delaware VIP Small Cap Value Series	45,022
		Columbia Acorn	36,845
		LVIP Dimension Equity Income	36,522
		LVIP Del Fndtn Moderate	28,063
		Franklin Growth	26,768
		Franklin High Income	26,648
		Russell Small/Mid Cap	24,955
		LVIP Clarion Global REIT	21,337
		American Funds Insurance Series Global Small Cap	18,995
		American Funds Euro Pacific Growth	18,745
		Alliance Bernstein Small Mid Cap Value	18,514
		Blackrock Flexible Equity	17,708
		LVIP Templeton Growth	12,747
		Wells Fargo Advantage Discovery	12,437
		American Funds New Perspective	11,476
		Blackrock Energy & Resources	10,937
		Vanguard Life Strategy Moderate Growth	9,866
		Russell All Cap Index	7,559
		LVIP Mondrian International Value	7,413
		LVIP Delaware Growth & Income	6,617
		Vanguard International Equity ETF	5,639
		LVIP Managed Risk 2020	4,887
		Janus Aspen Enterprise	4,874
		LVIP SSgA Small Cap Index	3,961
		MFS VIT Utilities Series	3,054
		SSgA Russell Large Cap Value	2,940
		LVIP Delaware Conservative	2,762
		American Funds High Income	2,735

PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

EMPLOYER NO. 34-1016383
PLAN NO. 001

FORM 5500, LINE 4(i) SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2013

(a)	(b) Identity of Party	(c) Description of Investment	(e) Value
*	Lincoln National Life	Pooled Separate Accounts (Continued)	
		LVIP Managed Risk 2010	2,588
		Blackrock Capital Appreciation	1,996
		PIMCO Total Return	1,844
		MFS VIT Emerging Growth Series	1,672
		Vanguard Lifestrategy Growth	1,002
		SSgA Russell Small Cap Value	898
		SSgA S&P MidCap Index	857
		LVIP Delaware Aggressive	780
		Delaware VIP Value	387
		SSgA Russell Large Cap Growth	332
		Invesco Van Kampen Growth and Income	279
		LVIP Managed Risk Profile 2040	195
		LVIP Baron Growth Opportunities	141
		Invesco Van Kampen Small Cap	128
			$1,212,319

* Represents a party-in-interest.

PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

EMPLOYER NO. 34-1016383
PLAN NO. 001

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December 31, 2013

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PROGRESSIVE QUALITY CARE, INC. 401(k) PLAN

EMPLOYER NO. 34-1016383
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December 31, 2013

(a)	(b) Identity of Party	(c) Description of Investment	(e) Value
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