

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 SPECIALTY COMMODITIES, INC. 401(K) PROFIT SHARING 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) SPECIALTY COMMODITIES, INC. 1530 47TH STREET NW FARGO, ND 58108	1c Effective date of plan 10/01/1987	2b Employer Identification Number (EIN) 45-0401361
	2c Sponsor's telephone number 701-282-8222	2d Business code (see instructions) 424500

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

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	121
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	124
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	5
d Subtotal. Add lines 6a , 6b , and 6c		6d	129
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	129
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	100
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
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 2R 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan <u>SPECIALTY COMMODITIES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECIALTY COMMODITIES, INC.</u>	D Employer Identification Number (EIN) <u>45-0401361</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

AMERICAN FUNDS

95-1411037

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

FIDELITY INVESTMENTS

06-1194217

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

INVESCO

58-2287224

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

RS FUNDS

94-3321067

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

MFS

04-2747644

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

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

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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)

WELS FARGO BANK, N.A.

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 49 50 52 60 62 63 64	SERVICE PROVIDER	600	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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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 SPECIALTY COMMODITIES, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SPECIALTY COMMODITIES, INC.	D Employer Identification Number (EIN) 45-0401361	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND N35

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 52-2251296-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 769364
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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>SPECIALTY COMMODITIES, INC. 401(K) PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECIALTY COMMODITIES, INC.</u>		D Employer Identification Number (EIN) <u>45-0401361</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	0	17238
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)		111291
(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)		261500
(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)	3032	1434
(9) Value of interest in common/collective trusts	1c(9)	644677	769364
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	6419417	7619651
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7067126	8780478

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	7067126	8780478
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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)	242010	
(B) Participants	2a(1)(B)	392457	
(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)		634467

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	6	
(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)	107	
(F) Other	2b(1)(F)	-337	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-224

(2) Dividends: (A) Preferred stock	2b(2)(A)	18525	
(B) Common stock	2b(2)(B)	21361	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	248069	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		287955

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	220142	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	205948	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		14194

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	287188	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		287188

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		9176
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		909776
c Other income.....	2c		69479
d Total income. Add all income amounts in column (b) and enter total.....	2d		2212011

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	473990	
(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)		473990
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	24669	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		24669
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		498659

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1713352
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: EIDE BAILLY LLP

(2) EIN: 45-0250958

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

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

A Name of plan <u>SPECIALTY COMMODITIES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECIALTY COMMODITIES, INC.</u>	D Employer Identification Number (EIN) <u>45-0401361</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>41-6257133</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Financial Statements
December 31, 2013 and 2012

Specialty Commodities Inc. 401k Profit Sharing Plan

Specialty Commodities Inc. 401k Profit Sharing Plan

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December 31, 2013 and 2012

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Independent Auditor's Report

The Plan Administrator
Specialty Commodities Inc. 401(k) Profit Sharing Plan
Fargo, North Dakota

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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 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 are 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 5, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the 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 these financial statements.

Other Matter

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

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fargo, North Dakota
October 13, 2014

Specialty Commodities Inc. 401k Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	\$ 8,779,044	\$ 7,082,790
Notes receivable from participants	<u>1,434</u>	<u>3,032</u>
Net Assets Reflecting Investments at Fair Value	8,780,478	7,085,822
Adjustment from fair value to contract value for fully benefit responsive stable value fund	<u>-</u>	<u>(18,696)</u>
Net Assets Available for Benefits	<u><u>\$ 8,780,478</u></u>	<u><u>\$ 7,067,126</u></u>

Specialty Commodities Inc. 401k Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Additions	
Investment income	
Interest and dividends	\$ 98,153
Net appreciation in fair value of investments	1,459,936
Total investment income	<u>1,558,089</u>
Interest income on notes receivable from participants	<u>107</u>
Contributions	
Participant	392,457
Employer	242,010
Total contributions	<u>634,467</u>
Total additions	<u>2,192,663</u>
Deductions	
Benefits paid to participants	473,990
Administrative expenses	5,321
Total deductions	<u>479,311</u>
Net Increase	1,713,352
Net Assets Available for Benefits	
Beginning of year	<u>7,067,126</u>
End of year	<u><u>\$ 8,780,478</u></u>

Note 1 - Description of Plan

The following brief description of the Specialty Commodities Inc. 401k Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering qualified employees of Specialty Commodities, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees are eligible to participate in the Plan if they have completed one year of service and are 21 years of age. A year of service for purposes of eligibility is a consecutive 12-month period during which the employee has 1,000 or more hours of service. Employees are eligible to receive the Company's discretionary non-elective contribution if they have worked 1,000 in the Plan year and are employed on the last day of the Plan year.

Entry Date

Employees may enter the Plan on the first day of each month coinciding with or following the date they satisfy the Plan's eligibility requirements.

Contributions

Each year, participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified plans. The Company contributes a safe harbor contribution in the amount of 100% of each participant's elective deferrals up to 5% of the participant's compensation. Additional amounts may be contributed at the discretion of the Company's board of directors. No such additional discretionary contributions were made for the year ended December 31, 2013.

Participant Accounts

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

Investment Options

Upon enrollment to the Plan, a participant may direct deferrals and employer contributions in any of the funds offered by the Plan. Participants may change their investment options daily.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Vesting

Participants are vested immediately in their contributions and any employer safe harbor contributions, plus actual earnings thereon. Vesting in the Company's non-elective contributions portion of their accounts is based on years of continuous service as follows:

<u>Participants' Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures will first be used to pay any administrative expenses if any outstanding then to reduce any future employer contributions. During the year ended December 31, 2013, employer contributions were reduced by \$5,239 from forfeited non-vested accounts. As of December 31, 2013 and 2012, the balance in the forfeiture account was zero.

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at prime rate plus 1%. Interest rates at December 31, 2013 were 4.25%. Principal and interest is paid ratably through payroll deductions over a period not to exceed five years. A participant may have no more than two outstanding loans at any one time.

Payment of Benefits

Participants may elect to receive either a lump-sum amount equal to the value of their vested interest or annual installments as defined in the Plan Document upon retirement, termination, or death. A terminated employee with a balance of less than \$1,000 may be automatically paid out by the Plan upon termination. Distributions may be made at the Participant's election prior to termination upon attainment of age 60 or hardship as defined in the Plan document.

Death Benefits

The designated beneficiary is entitled to a death benefit distribution equal to the participant's vested account balance.

Plan Termination

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

Note 2 - 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 the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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 4 for discussion of fair value measurements.

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. The 2012 statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the Wells Fargo Stable Value Return Fund from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis for fully benefit responsive investment contracts. At December 31, 2013, the Wells Fargo Stable Value Return Fund's was reported at contract value, which approximates fair value.

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

Notes Receivable from Participants

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

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Administrative Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Plan sponsor has evaluated subsequent events through October 13, 2014, the date which the financial statements were available to be issued.

Note 3 - Investments

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012 are as follows:

	2013	2012
Fidelity Advantage Stock Selector Mid Cap	\$ 963,248	\$ 771,728
Wells Fargo Advantage Diversified Equity	956,057	733,319
Wells Fargo Stable Return Fund	769,364	644,677
fair value \$769,364 and \$663,373		
Wells Fargo Advantage Growth Balanced	767,851	701,732
Wells Fargo Advantage Index Admin	552,576	387,294
American Funds Growth Fund	488,589	359,390

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Mutual funds	\$ 1,148,396
Common/Preferred stock/ American depositary receipts (ADR)	302,364
Common collective fund	9,176
	<hr/>
Net appreciation in fair value of investments	<u>\$ 1,459,936</u>

The classification of investment earnings reported above and in the statement of changes in net assets may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Note 4 - 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 the 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:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual funds – Valued at fair value based on the quoted net asset value (NAV) of shares held by the Plan at year end.

Money market deposit accounts – Valued at carrying value, which approximates fair value, based on the amount of net contributions plus any investment earnings allocated to the account.

Common collective funds – Valued at NAV which is provided by the trustee and is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the observable market prices of the underlying assets held by the fund less liabilities.

Common and preferred stock and American depositary receipts (ADR) – Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation 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.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

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:

	2013			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds				
Equity funds	\$ 3,607,121	\$ -	\$ -	\$ 3,607,121
Balanced funds	2,351,303	-	-	2,351,303
Fixed income funds	191,891	-	-	191,891
Closed end funds	106,665	-	-	106,665
Total mutual funds	6,256,980	-	-	6,256,980
Money market deposit accounts	128,451	-	-	128,451
Common Collective Fund				
Stable value fund	-	769,364	-	769,364
Common Stocks/ADR				
Service	339,910	-	-	339,910
Technology	449,698	-	-	449,698
Basic Materials	152,252	-	-	152,252
Healthcare	172,602	-	-	172,602
Financial	118,710	-	-	118,710
Consumer Goods	93,568	-	-	93,568
Industrial Goods	21,499	-	-	21,499
Utilities	14,509	-	-	14,509
Total common stocks/ADR	1,362,748	-	-	1,362,748
Preferred Stocks/ADR				
Financial	241,373	-	-	241,373
Basic Materials	20,128	-	-	20,128
Total preferred stocks/ADR	261,501	-	-	261,501
Total assets at fair value	\$ 8,009,680	\$ 769,364	\$ -	\$ 8,779,044

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

	2012			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds				
Equity funds	\$ 2,784,815	\$ -	\$ -	\$ 2,784,815
Balanced funds	1,923,716	-	-	1,923,716
Fixed income funds	206,381	-	-	206,381
Closed end funds	126,190	-	-	126,190
Corporate bond funds	5,132	-	-	5,132
Total mutual funds	5,046,234	-	-	5,046,234
Money market deposit accounts	84,859	-	-	84,859
Common Collective Fund				
Stable value fund	-	663,373	-	663,373
Common Stocks/ADR				
Service	357,474	-	-	357,474
Technology	213,728	-	-	213,728
Basic Materials	123,576	-	-	123,576
Healthcare	118,923	-	-	118,923
Financial	93,585	-	-	93,585
Consumer Goods	79,777	-	-	79,777
Industrial Goods	15,718	-	-	15,718
Utilities	12,795	-	-	12,795
Total common stocks/ADR	1,015,576	-	-	1,015,576
Preferred Stocks/ADR				
Financial	238,958	-	-	238,958
Basic Materials	33,790	-	-	33,790
Total preferred stocks/ADR	272,748	-	-	272,748
Total assets at fair value	\$ 6,419,417	\$ 663,373	\$ -	\$ 7,082,790

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Fair Value Measurement and Disclosure (Topic 820): Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent) requires disclosures of certain attributes in entities that calculate a net asset value per share (or its equivalent) and do not have a readily determinable fair value. The following table sets forth the disclosure of the attributes at December 31, 2013 and 2012:

2013				
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Fund Stable Value Fund	\$ 769,364	\$ -	Daily	Daily
2012				
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Fund Stable Value Fund	\$ 663,373	\$ -	Daily	Daily

The Wells Fargo Stable Value Fund seeks to provide investors with a moderate level of stable income without principal volatility. To achieve this, the fund invests in a fixed-income security portfolio of fixed-income securities and a value guarantee (wrapper) provided by a third party.

Note 5 - Information Certified by the Plan Trustee

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by Wells Fargo Bank, N.A.

The Plan trustee has certified its statements of accounts as of December 31, 2013 and 2012 and for the year ended December 31, 2013. The statements of accounts includes beginning and ending balances of investments held, notes receivable from participants, and detail of all transactions during the period, including investment earnings, other than the fair value of the stable value fund and the related adjustment from fair value to contract value, and interest income on notes receivable from participants. The trustee has certified the contract value of the stable value fund. For 2013, contract value approximates fair value.

Note 6 - Tax Status

The Plan uses a prototype plan document sponsored by Wells Fargo Bank, N.A., which received an opinion letter from the Internal Revenue Service (IRS), dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. The document has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

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

Note 7 - Related Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and units of common collective funds managed by Wells Fargo Bank, N.A., the trustee as defined by the Plan. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

Note 8 - 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 statements of net assets available for benefits.

Note 9 - Plan Amendments

Effective December 3, 2013, the Plan was amended to credit employees of Latitude 1 for the prior service with regards to eligibility and vesting in the Plan.



Supplemental Schedule
December 31, 2013

Specialty Commodities Inc. 401k Profit Sharing Plan

Specialty Commodities Inc. 401k Profit Sharing Plan

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

December 31, 2013

Plan: 001

EIN: 45-0401361

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrowing, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
* Wells Fargo Stable Return Fund		Common Collective Trust fair value - \$769,364	N/A	\$ 769,364
* Wells Fargo Advantage Core Bond Fund Admin		Mutual Fund	N/A	191,891
* Wells Fargo Advantage Moderate Balanced		Mutual Fund	N/A	273,841
* Wells Fargo Advantage Growth Balanced		Mutual Fund	N/A	767,851
* Wells Fargo Advantage Diversified Equity		Mutual Fund	N/A	956,057
American Funds Growth Fund		Mutual Fund	N/A	488,589
Fidelity Advantage Stock Selector Mid Cap		Mutual Fund	N/A	963,248
Invesco Comstock Fund		Mutual Fund	N/A	261,933
RS Investments Partners		Mutual Fund	N/A	173,248
MFS Research International		Mutual Fund	N/A	211,470
* Wells Fargo Advantage Index Admin		Mutual Fund	N/A	552,576
* Wells Fargo Advantage Dow Jones Target 2010		Mutual Fund	N/A	26,249
* Wells Fargo Advantage Dow Jones Target 2020		Mutual Fund	N/A	133,556
* Wells Fargo Advantage Dow Jones Target 2030		Mutual Fund	N/A	255,590
* Wells Fargo Advantage Dow Jones Target 2040		Mutual Fund	N/A	427,639
* Wells Fargo Advantage Dow Jones Target 2050		Mutual Fund	N/A	143,729
* Wells Fargo Advantage Dow Jones Target Today		Mutual Fund	N/A	322,848
Self Directed Brokerage Invested Account		Various	N/A	1,730,836
Self Directed Brokerage Liquid Account		Various	N/A	128,529
* Notes receivable from participants		Maturing 2014 at an interest rate of 4.25%)	\$ -	1,434
Total assets held at end of year				<u>\$ 8,780,478</u>

* A party-in-interest as defined by ERISA

N/A – Not applicable for participant-directed plan



Financial Statements
December 31, 2013 and 2012

Specialty Commodities Inc. 401k Profit Sharing Plan

Specialty Commodities Inc. 401k Profit Sharing Plan

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December 31, 2013 and 2012

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Independent Auditor's Report

The Plan Administrator
Specialty Commodities Inc. 401(k) Profit Sharing Plan
Fargo, North Dakota

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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 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 are 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 5, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the 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 these financial statements.

Other Matter

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

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fargo, North Dakota
October 13, 2014

Specialty Commodities Inc. 401k Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	\$ 8,779,044	\$ 7,082,790
Notes receivable from participants	<u>1,434</u>	<u>3,032</u>
Net Assets Reflecting Investments at Fair Value	8,780,478	7,085,822
Adjustment from fair value to contract value for fully benefit responsive stable value fund	<u>-</u>	<u>(18,696)</u>
Net Assets Available for Benefits	<u><u>\$ 8,780,478</u></u>	<u><u>\$ 7,067,126</u></u>

Specialty Commodities Inc. 401k Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Additions	
Investment income	
Interest and dividends	\$ 98,153
Net appreciation in fair value of investments	1,459,936
Total investment income	<u>1,558,089</u>
Interest income on notes receivable from participants	<u>107</u>
Contributions	
Participant	392,457
Employer	242,010
Total contributions	<u>634,467</u>
Total additions	<u>2,192,663</u>
Deductions	
Benefits paid to participants	473,990
Administrative expenses	5,321
Total deductions	<u>479,311</u>
Net Increase	1,713,352
Net Assets Available for Benefits	
Beginning of year	<u>7,067,126</u>
End of year	<u><u>\$ 8,780,478</u></u>

Note 1 - Description of Plan

The following brief description of the Specialty Commodities Inc. 401k Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering qualified employees of Specialty Commodities, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees are eligible to participate in the Plan if they have completed one year of service and are 21 years of age. A year of service for purposes of eligibility is a consecutive 12-month period during which the employee has 1,000 or more hours of service. Employees are eligible to receive the Company's discretionary non-elective contribution if they have worked 1,000 in the Plan year and are employed on the last day of the Plan year.

Entry Date

Employees may enter the Plan on the first day of each month coinciding with or following the date they satisfy the Plan's eligibility requirements.

Contributions

Each year, participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified plans. The Company contributes a safe harbor contribution in the amount of 100% of each participant's elective deferrals up to 5% of the participant's compensation. Additional amounts may be contributed at the discretion of the Company's board of directors. No such additional discretionary contributions were made for the year ended December 31, 2013.

Participant Accounts

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

Investment Options

Upon enrollment to the Plan, a participant may direct deferrals and employer contributions in any of the funds offered by the Plan. Participants may change their investment options daily.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Vesting

Participants are vested immediately in their contributions and any employer safe harbor contributions, plus actual earnings thereon. Vesting in the Company's non-elective contributions portion of their accounts is based on years of continuous service as follows:

<u>Participants' Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures will first be used to pay any administrative expenses if any outstanding then to reduce any future employer contributions. During the year ended December 31, 2013, employer contributions were reduced by \$5,239 from forfeited non-vested accounts. As of December 31, 2013 and 2012, the balance in the forfeiture account was zero.

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at prime rate plus 1%. Interest rates at December 31, 2013 were 4.25%. Principal and interest is paid ratably through payroll deductions over a period not to exceed five years. A participant may have no more than two outstanding loans at any one time.

Payment of Benefits

Participants may elect to receive either a lump-sum amount equal to the value of their vested interest or annual installments as defined in the Plan Document upon retirement, termination, or death. A terminated employee with a balance of less than \$1,000 may be automatically paid out by the Plan upon termination. Distributions may be made at the Participant's election prior to termination upon attainment of age 60 or hardship as defined in the Plan document.

Death Benefits

The designated beneficiary is entitled to a death benefit distribution equal to the participant's vested account balance.

Plan Termination

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

Note 2 - 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 the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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 4 for discussion of fair value measurements.

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. The 2012 statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the Wells Fargo Stable Value Return Fund from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis for fully benefit responsive investment contracts. At December 31, 2013, the Wells Fargo Stable Value Return Fund's was reported at contract value, which approximates fair value.

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

Notes Receivable from Participants

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

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Administrative Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Plan sponsor has evaluated subsequent events through October 13, 2014, the date which the financial statements were available to be issued.

Note 3 - Investments

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012 are as follows:

	2013	2012
Fidelity Advantage Stock Selector Mid Cap	\$ 963,248	\$ 771,728
Wells Fargo Advantage Diversified Equity	956,057	733,319
Wells Fargo Stable Return Fund	769,364	644,677
fair value \$769,364 and \$663,373		
Wells Fargo Advantage Growth Balanced	767,851	701,732
Wells Fargo Advantage Index Admin	552,576	387,294
American Funds Growth Fund	488,589	359,390

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Mutual funds	\$ 1,148,396
Common/Preferred stock/ American depositary receipts (ADR)	302,364
Common collective fund	9,176
	<hr/>
Net appreciation in fair value of investments	<u>\$ 1,459,936</u>

The classification of investment earnings reported above and in the statement of changes in net assets may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Note 4 - 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 the 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:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual funds – Valued at fair value based on the quoted net asset value (NAV) of shares held by the Plan at year end.

Money market deposit accounts – Valued at carrying value, which approximates fair value, based on the amount of net contributions plus any investment earnings allocated to the account.

Common collective funds – Valued at NAV which is provided by the trustee and is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the observable market prices of the underlying assets held by the fund less liabilities.

Common and preferred stock and American depositary receipts (ADR) – Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation 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.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

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:

	2013			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds				
Equity funds	\$ 3,607,121	\$ -	\$ -	\$ 3,607,121
Balanced funds	2,351,303	-	-	2,351,303
Fixed income funds	191,891	-	-	191,891
Closed end funds	106,665	-	-	106,665
Total mutual funds	6,256,980	-	-	6,256,980
Money market deposit accounts	128,451	-	-	128,451
Common Collective Fund				
Stable value fund	-	769,364	-	769,364
Common Stocks/ADR				
Service	339,910	-	-	339,910
Technology	449,698	-	-	449,698
Basic Materials	152,252	-	-	152,252
Healthcare	172,602	-	-	172,602
Financial	118,710	-	-	118,710
Consumer Goods	93,568	-	-	93,568
Industrial Goods	21,499	-	-	21,499
Utilities	14,509	-	-	14,509
Total common stocks/ADR	1,362,748	-	-	1,362,748
Preferred Stocks/ADR				
Financial	241,373	-	-	241,373
Basic Materials	20,128	-	-	20,128
Total preferred stocks/ADR	261,501	-	-	261,501
Total assets at fair value	\$ 8,009,680	\$ 769,364	\$ -	\$ 8,779,044

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

	2012			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds				
Equity funds	\$ 2,784,815	\$ -	\$ -	\$ 2,784,815
Balanced funds	1,923,716	-	-	1,923,716
Fixed income funds	206,381	-	-	206,381
Closed end funds	126,190	-	-	126,190
Corporate bond funds	5,132	-	-	5,132
Total mutual funds	5,046,234	-	-	5,046,234
Money market deposit accounts	84,859	-	-	84,859
Common Collective Fund				
Stable value fund	-	663,373	-	663,373
Common Stocks/ADR				
Service	357,474	-	-	357,474
Technology	213,728	-	-	213,728
Basic Materials	123,576	-	-	123,576
Healthcare	118,923	-	-	118,923
Financial	93,585	-	-	93,585
Consumer Goods	79,777	-	-	79,777
Industrial Goods	15,718	-	-	15,718
Utilities	12,795	-	-	12,795
Total common stocks/ADR	1,015,576	-	-	1,015,576
Preferred Stocks/ADR				
Financial	238,958	-	-	238,958
Basic Materials	33,790	-	-	33,790
Total preferred stocks/ADR	272,748	-	-	272,748
Total assets at fair value	\$ 6,419,417	\$ 663,373	\$ -	\$ 7,082,790

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Fair Value Measurement and Disclosure (Topic 820): Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent) requires disclosures of certain attributes in entities that calculate a net asset value per share (or its equivalent) and do not have a readily determinable fair value. The following table sets forth the disclosure of the attributes at December 31, 2013 and 2012:

		2013			
		<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Fund					
Stable Value Fund	\$ 769,364	\$ -	Daily	Daily	
		2012			
		<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Fund					
Stable Value Fund	\$ 663,373	\$ -	Daily	Daily	

The Wells Fargo Stable Value Fund seeks to provide investors with a moderate level of stable income without principal volatility. To achieve this, the fund invests in a fixed-income security portfolio of fixed-income securities and a value guarantee (wrapper) provided by a third party.

Note 5 - Information Certified by the Plan Trustee

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by Wells Fargo Bank, N.A.

The Plan trustee has certified its statements of accounts as of December 31, 2013 and 2012 and for the year ended December 31, 2013. The statements of accounts includes beginning and ending balances of investments held, notes receivable from participants, and detail of all transactions during the period, including investment earnings, other than the fair value of the stable value fund and the related adjustment from fair value to contract value, and interest income on notes receivable from participants. The trustee has certified the contract value of the stable value fund. For 2013, contract value approximates fair value.

Note 6 - Tax Status

The Plan uses a prototype plan document sponsored by Wells Fargo Bank, N.A., which received an opinion letter from the Internal Revenue Service (IRS), dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. The document has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

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

Note 7 - Related Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and units of common collective funds managed by Wells Fargo Bank, N.A., the trustee as defined by the Plan. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

Note 8 - 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 statements of net assets available for benefits.

Note 9 - Plan Amendments

Effective December 3, 2013, the Plan was amended to credit employees of Latitude 1 for the prior service with regards to eligibility and vesting in the Plan.



Supplemental Schedule
December 31, 2013

Specialty Commodities Inc. 401k Profit Sharing Plan

Specialty Commodities Inc. 401k Profit Sharing Plan

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

December 31, 2013

Plan: 001

EIN: 45-0401361

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrowing, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
* Wells Fargo Stable Return Fund		Common Collective Trust fair value - \$769,364	N/A	\$ 769,364
* Wells Fargo Advantage Core Bond Fund Admin		Mutual Fund	N/A	191,891
* Wells Fargo Advantage Moderate Balanced		Mutual Fund	N/A	273,841
* Wells Fargo Advantage Growth Balanced		Mutual Fund	N/A	767,851
* Wells Fargo Advantage Diversified Equity		Mutual Fund	N/A	956,057
American Funds Growth Fund		Mutual Fund	N/A	488,589
Fidelity Advantage Stock Selector Mid Cap		Mutual Fund	N/A	963,248
Invesco Comstock Fund		Mutual Fund	N/A	261,933
RS Investments Partners		Mutual Fund	N/A	173,248
MFS Research International		Mutual Fund	N/A	211,470
* Wells Fargo Advantage Index Admin		Mutual Fund	N/A	552,576
* Wells Fargo Advantage Dow Jones Target 2010		Mutual Fund	N/A	26,249
* Wells Fargo Advantage Dow Jones Target 2020		Mutual Fund	N/A	133,556
* Wells Fargo Advantage Dow Jones Target 2030		Mutual Fund	N/A	255,590
* Wells Fargo Advantage Dow Jones Target 2040		Mutual Fund	N/A	427,639
* Wells Fargo Advantage Dow Jones Target 2050		Mutual Fund	N/A	143,729
* Wells Fargo Advantage Dow Jones Target Today		Mutual Fund	N/A	322,848
Self Directed Brokerage Invested Account		Various	N/A	1,730,836
Self Directed Brokerage Liquid Account		Various	N/A	128,529
* Notes receivable from participants		Maturing 2014 at an interest rate of 4.25%)	\$ -	1,434
Total assets held at end of year				<u>\$ 8,780,478</u>

* A party-in-interest as defined by ERISA

N/A – Not applicable for participant-directed plan



Financial Statements
December 31, 2013 and 2012

Specialty Commodities Inc. 401k Profit Sharing Plan

Specialty Commodities Inc. 401k Profit Sharing Plan

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Independent Auditor's Report

The Plan Administrator
Specialty Commodities Inc. 401(k) Profit Sharing Plan
Fargo, North Dakota

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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 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 are 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 5, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the 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 these financial statements.

Other Matter

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

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fargo, North Dakota
October 13, 2014

Specialty Commodities Inc. 401k Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value	\$ 8,779,044	\$ 7,082,790
Notes receivable from participants	<u>1,434</u>	<u>3,032</u>
Net Assets Reflecting Investments at Fair Value	8,780,478	7,085,822
Adjustment from fair value to contract value for fully benefit responsive stable value fund	<u>-</u>	<u>(18,696)</u>
Net Assets Available for Benefits	<u><u>\$ 8,780,478</u></u>	<u><u>\$ 7,067,126</u></u>

Specialty Commodities Inc. 401k Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Additions	
Investment income	
Interest and dividends	\$ 98,153
Net appreciation in fair value of investments	1,459,936
Total investment income	<u>1,558,089</u>
Interest income on notes receivable from participants	<u>107</u>
Contributions	
Participant	392,457
Employer	242,010
Total contributions	<u>634,467</u>
Total additions	<u>2,192,663</u>
Deductions	
Benefits paid to participants	473,990
Administrative expenses	5,321
Total deductions	<u>479,311</u>
Net Increase	1,713,352
Net Assets Available for Benefits	
Beginning of year	<u>7,067,126</u>
End of year	<u><u>\$ 8,780,478</u></u>

Note 1 - Description of Plan

The following brief description of the Specialty Commodities Inc. 401k Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering qualified employees of Specialty Commodities, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees are eligible to participate in the Plan if they have completed one year of service and are 21 years of age. A year of service for purposes of eligibility is a consecutive 12-month period during which the employee has 1,000 or more hours of service. Employees are eligible to receive the Company's discretionary non-elective contribution if they have worked 1,000 in the Plan year and are employed on the last day of the Plan year.

Entry Date

Employees may enter the Plan on the first day of each month coinciding with or following the date they satisfy the Plan's eligibility requirements.

Contributions

Each year, participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified plans. The Company contributes a safe harbor contribution in the amount of 100% of each participant's elective deferrals up to 5% of the participant's compensation. Additional amounts may be contributed at the discretion of the Company's board of directors. No such additional discretionary contributions were made for the year ended December 31, 2013.

Participant Accounts

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

Investment Options

Upon enrollment to the Plan, a participant may direct deferrals and employer contributions in any of the funds offered by the Plan. Participants may change their investment options daily.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements
December 31, 2013 and 2012

Vesting

Participants are vested immediately in their contributions and any employer safe harbor contributions, plus actual earnings thereon. Vesting in the Company's non-elective contributions portion of their accounts is based on years of continuous service as follows:

<u>Participants' Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures will first be used to pay any administrative expenses if any outstanding then to reduce any future employer contributions. During the year ended December 31, 2013, employer contributions were reduced by \$5,239 from forfeited non-vested accounts. As of December 31, 2013 and 2012, the balance in the forfeiture account was zero.

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at prime rate plus 1%. Interest rates at December 31, 2013 were 4.25%. Principal and interest is paid ratably through payroll deductions over a period not to exceed five years. A participant may have no more than two outstanding loans at any one time.

Payment of Benefits

Participants may elect to receive either a lump-sum amount equal to the value of their vested interest or annual installments as defined in the Plan Document upon retirement, termination, or death. A terminated employee with a balance of less than \$1,000 may be automatically paid out by the Plan upon termination. Distributions may be made at the Participant's election prior to termination upon attainment of age 60 or hardship as defined in the Plan document.

Death Benefits

The designated beneficiary is entitled to a death benefit distribution equal to the participant's vested account balance.

Plan Termination

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

Note 2 - 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 the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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 4 for discussion of fair value measurements.

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. The 2012 statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the Wells Fargo Stable Value Return Fund from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis for fully benefit responsive investment contracts. At December 31, 2013, the Wells Fargo Stable Value Return Fund's was reported at contract value, which approximates fair value.

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

Notes Receivable from Participants

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

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Administrative Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Plan sponsor has evaluated subsequent events through October 13, 2014, the date which the financial statements were available to be issued.

Note 3 - Investments

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012 are as follows:

	2013	2012
Fidelity Advantage Stock Selector Mid Cap	\$ 963,248	\$ 771,728
Wells Fargo Advantage Diversified Equity	956,057	733,319
Wells Fargo Stable Return Fund	769,364	644,677
fair value \$769,364 and \$663,373		
Wells Fargo Advantage Growth Balanced	767,851	701,732
Wells Fargo Advantage Index Admin	552,576	387,294
American Funds Growth Fund	488,589	359,390

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Mutual funds	\$ 1,148,396
Common/Preferred stock/ American depositary receipts (ADR)	302,364
Common collective fund	9,176
	<hr/>
Net appreciation in fair value of investments	<u>\$ 1,459,936</u>

The classification of investment earnings reported above and in the statement of changes in net assets may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Note 4 - 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 the 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:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual funds – Valued at fair value based on the quoted net asset value (NAV) of shares held by the Plan at year end.

Money market deposit accounts – Valued at carrying value, which approximates fair value, based on the amount of net contributions plus any investment earnings allocated to the account.

Common collective funds – Valued at NAV which is provided by the trustee and is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the observable market prices of the underlying assets held by the fund less liabilities.

Common and preferred stock and American depositary receipts (ADR) – Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation 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.

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

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:

	2013			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds				
Equity funds	\$ 3,607,121	\$ -	\$ -	\$ 3,607,121
Balanced funds	2,351,303	-	-	2,351,303
Fixed income funds	191,891	-	-	191,891
Closed end funds	106,665	-	-	106,665
Total mutual funds	6,256,980	-	-	6,256,980
Money market deposit accounts	128,451	-	-	128,451
Common Collective Fund				
Stable value fund	-	769,364	-	769,364
Common Stocks/ADR				
Service	339,910	-	-	339,910
Technology	449,698	-	-	449,698
Basic Materials	152,252	-	-	152,252
Healthcare	172,602	-	-	172,602
Financial	118,710	-	-	118,710
Consumer Goods	93,568	-	-	93,568
Industrial Goods	21,499	-	-	21,499
Utilities	14,509	-	-	14,509
Total common stocks/ADR	1,362,748	-	-	1,362,748
Preferred Stocks/ADR				
Financial	241,373	-	-	241,373
Basic Materials	20,128	-	-	20,128
Total preferred stocks/ADR	261,501	-	-	261,501
Total assets at fair value	\$ 8,009,680	\$ 769,364	\$ -	\$ 8,779,044

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

	2012			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds				
Equity funds	\$ 2,784,815	\$ -	\$ -	\$ 2,784,815
Balanced funds	1,923,716	-	-	1,923,716
Fixed income funds	206,381	-	-	206,381
Closed end funds	126,190	-	-	126,190
Corporate bond funds	5,132	-	-	5,132
Total mutual funds	5,046,234	-	-	5,046,234
Money market deposit accounts	84,859	-	-	84,859
Common Collective Fund				
Stable value fund	-	663,373	-	663,373
Common Stocks/ADR				
Service	357,474	-	-	357,474
Technology	213,728	-	-	213,728
Basic Materials	123,576	-	-	123,576
Healthcare	118,923	-	-	118,923
Financial	93,585	-	-	93,585
Consumer Goods	79,777	-	-	79,777
Industrial Goods	15,718	-	-	15,718
Utilities	12,795	-	-	12,795
Total common stocks/ADR	1,015,576	-	-	1,015,576
Preferred Stocks/ADR				
Financial	238,958	-	-	238,958
Basic Materials	33,790	-	-	33,790
Total preferred stocks/ADR	272,748	-	-	272,748
Total assets at fair value	\$ 6,419,417	\$ 663,373	\$ -	\$ 7,082,790

Specialty Commodities Inc. 401k Profit Sharing Plan

Notes to Financial Statements

December 31, 2013 and 2012

Fair Value Measurement and Disclosure (Topic 820): Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent) requires disclosures of certain attributes in entities that calculate a net asset value per share (or its equivalent) and do not have a readily determinable fair value. The following table sets forth the disclosure of the attributes at December 31, 2013 and 2012:

		2013			
		<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Fund					
Stable Value Fund	\$ 769,364	\$ -	Daily	Daily	
		2012			
		<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Fund					
Stable Value Fund	\$ 663,373	\$ -	Daily	Daily	

The Wells Fargo Stable Value Fund seeks to provide investors with a moderate level of stable income without principal volatility. To achieve this, the fund invests in a fixed-income security portfolio of fixed-income securities and a value guarantee (wrapper) provided by a third party.

Note 5 - Information Certified by the Plan Trustee

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by Wells Fargo Bank, N.A.

The Plan trustee has certified its statements of accounts as of December 31, 2013 and 2012 and for the year ended December 31, 2013. The statements of accounts includes beginning and ending balances of investments held, notes receivable from participants, and detail of all transactions during the period, including investment earnings, other than the fair value of the stable value fund and the related adjustment from fair value to contract value, and interest income on notes receivable from participants. The trustee has certified the contract value of the stable value fund. For 2013, contract value approximates fair value.

Note 6 - Tax Status

The Plan uses a prototype plan document sponsored by Wells Fargo Bank, N.A., which received an opinion letter from the Internal Revenue Service (IRS), dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. The document has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

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

Note 7 - Related Party and Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and units of common collective funds managed by Wells Fargo Bank, N.A., the trustee as defined by the Plan. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

Note 8 - 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 statements of net assets available for benefits.

Note 9 - Plan Amendments

Effective December 3, 2013, the Plan was amended to credit employees of Latitude 1 for the prior service with regards to eligibility and vesting in the Plan.



Supplemental Schedule
December 31, 2013

Specialty Commodities Inc. 401k Profit Sharing Plan

Specialty Commodities Inc. 401k Profit Sharing Plan

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

December 31, 2013

Plan: 001

EIN: 45-0401361

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrowing, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
* Wells Fargo Stable Return Fund		Common Collective Trust fair value - \$769,364	N/A	\$ 769,364
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Invesco Comstock Fund		Mutual Fund	N/A	261,933
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Self Directed Brokerage Liquid Account		Various	N/A	128,529
* Notes receivable from participants		Maturing 2014 at an interest rate of 4.25%)	\$ -	1,434
Total assets held at end of year				<u>\$ 8,780,478</u>

* A party-in-interest as defined by ERISA

N/A – Not applicable for participant-directed plan