

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>ESSELTE GROUP U.S. RETIREMENT INCOME PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/1980</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>20-3098654</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>312-326-8000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>322200</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>006</u>	1c Effective date of plan <u>04/01/1980</u>		2b Employer Identification Number (EIN) <u>20-3098654</u>		2c Sponsor's telephone number <u>312-326-8000</u>		2d Business code (see instructions) <u>322200</u>	
1b Three-digit plan number (PN) ▶	<u>006</u>										
1c Effective date of plan <u>04/01/1980</u>											
2b Employer Identification Number (EIN) <u>20-3098654</u>											
2c Sponsor's telephone number <u>312-326-8000</u>											
2d Business code (see instructions) <u>322200</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ESSELTE CORPORATION</u> <u>111 S. WACKER</u> <u>CHICAGO, IL 60606</u>											

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. Signature of plan administrator	10/15/2014 Date	ANNE PEASE 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 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 2714
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 202
b Retired or separated participants receiving benefits	6b 1219
c Other retired or separated participants entitled to future benefits.....	6c 1082
d Subtotal. Add lines 6a , 6b , and 6c	6d 2503
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 167
f Total. Add lines 6d and 6e	6f 2670
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
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:
 1A 1I

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
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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) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ESSELTE GROUP U.S. RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ESSELTE CORPORATION</u>	D Employer Identification Number (EIN) <u>20-3098654</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>183627332</u>
b Actuarial value	2b <u>183627332</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>1374</u> <u>78763962</u>
b For terminated vested participants.....	3b <u>1128</u> <u>38273671</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>444442</u>
(2) Vested benefits	3c(2) <u>14077900</u>
(3) Total active.....	3c(3) <u>223</u> <u>14522342</u>
d Total.....	3d <u>2725</u> <u>131559975</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.33</u> %
6 Target normal cost	6 <u>729048</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/08/2014</u>
	Signature of actuary	Date
<u>KEITH CRONIN</u>	Type or print name of actuary	<u>14-06295</u>
		Most recent enrollment number
<u>NEW YORK LIFE RETIREMENT PLAN SERVI</u>	Firm name	<u>781-619-2000</u>
		Telephone number (including area code)
<u>690 CANTON STREET</u> <u>WESTWOOD, MA 02090</u>	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	23967789	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	23967789	0
10 Interest on line 9 using prior year's actual return of <u>10.37</u> %	2485460	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>7.04</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	1660857	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	24792392	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	120.73 %
15 Adjusted funding target attainment percentage	15	139.57 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	144.99 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	729048	
b Excess assets, if applicable, but not greater than line 31a	31b	729048	
32 Amortization installments:			
a Net shortfall amortization installment.....	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan ESSELTE GROUP U.S. RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 ESSELTE CORPORATION	D Employer Identification Number (EIN) 20-3098654	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

UBS GLOBAL SECURITIES COLLECTIVE FD

36-3762086

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	RETAINED BY CLIENT	931229	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NEW YORK LIFE INVESTMENT MANAGEMENT

52-2206685

(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 62 64	RETAINED BY CLIENT	379778	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CROWE HORWATH, LLP

35-0921680

(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?
10	RETAINED BY CLIENT	34687	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)

WAGNER LAW FIRM

04-3323315

(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?
29	RETAINED BY CLIENT	22259	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ESSELTE GROUP U.S. RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ►	<u>006</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ESSELTE CORPORATION</u>	D Employer Identification Number (EIN) <u>20-3098654</u>	

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: UBS DIVERSIFIED RETURN COLLECTIVE

b Name of sponsor of entity listed in (a): UBS US GROUP TRUST

c EIN-PN <u>36-3762086-088</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>24395539</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: UBS US LONG DURATION CREDIT COLLECT

b Name of sponsor of entity listed in (a): UBS US GROUP TRUST

c EIN-PN <u>36-3762086-066</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>68557631</u>
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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 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):

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>ESSELTE GROUP U.S. RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ►	<u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ESSELTE CORPORATION</u>	D Employer Identification Number (EIN) <u>20-3098654</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	648868	2288556
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	158458	86311
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	15612037	6186752
(2) U.S. Government securities	1c(2)	39736475	39931902
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	97947627	92953170
(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)	29215627	25107632
(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	183319092	166554323

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	247126	589474
k Total liabilities (add all amounts in lines 1g through 1j)	1k	247126	589474

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	183071966	165964849
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	652	
(B) U.S. Government securities	2b(1)(B)	1443044	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1443696
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-1452529
(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)		1538963
c Other income.....	2c		-9224867
d Total income. Add all income amounts in column (b) and enter total.....	2d		-7694737

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7902900	
(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)		7902900
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)	83176	
(2) Contract administrator fees.....	2i(2)	379778	
(3) Investment advisory and management fees.....	2i(3)	931229	
(4) Other.....	2i(4)	115297	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1509480
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9412380

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-17107117
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: CROWE HORWATH, LLP

(2) EIN: 35-0921680

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ESSELTE GROUP U.S. RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ESSELTE CORPORATION</u>	D Employer Identification Number (EIN) <u>20-3098654</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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>13-3808042</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	<u>2</u>

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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☒ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: 32.0% Investment-Grade Debt: 64.0% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 4.0%

- 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): ADJUSTED DURATION

**ESSELTE GROUP U.S. RETIREMENT
INCOME PLAN**
Chicago, Illinois

FINANCIAL STATEMENTS
December 31, 2013 and 2012

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
Chicago, Illinois

FINANCIAL STATEMENTS
December 31, 2013 and 2012

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INDEPENDENT AUDITOR'S REPORT

To the Benefits Committee for the
Retirement Income Plan
Chicago, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Esselte Group U.S. Retirement Income Plan ("Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by New York Life Trust Company, the trustee of the Plan, and JPMorgan Chase Bank, N.A., the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian and trustee hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certification from the custodian and trustee as of December 31, 2013 and 2012 and for the years then ended that the information provided to the plan administrator by the custodian and 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.

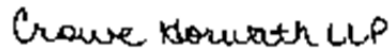
(Continued)

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2013 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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 schedules, other than that derived from the information certified by the custodian and 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.



Crowe Horwath LLP

Oak Brook, Illinois
October 15, 2014

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Investments at fair value (Note 6)		
Short-term investment funds	\$ 6,186,752	\$ 15,612,037
U.S. government securities	39,931,902	39,736,475
Mutual funds	25,107,632	29,215,627
Investment in collective trust funds	<u>92,953,170</u>	<u>97,947,627</u>
Total investments	164,179,456	182,511,766
Accrued income	86,311	158,458
Cash	<u>2,288,556</u>	<u>648,868</u>
Total assets	2,374,867	807,326
LIABILITIES		
Variation margin payable	<u>(589,474)</u>	<u>(247,126)</u>
Total liabilities	(589,474)	(247,126)
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 165,964,849</u>	<u>\$ 183,071,966</u>

See accompanying notes to financial statements.

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to net assets attributed to:		
Net appreciation in fair value of investments and derivative instruments	\$ -	\$ 16,311,271
Interest and dividends	<u>1,443,696</u>	<u>821,468</u>
Total additions	1,443,696	17,132,739
Deductions from net assets attributed to:		
Net depreciation in fair value of investments and derivative instruments	9,138,433	-
Benefits paid to participants	7,902,900	7,723,117
Administrative expenses and other	<u>1,509,480</u>	<u>731,377</u>
Total deductions	<u>18,550,813</u>	<u>8,454,494</u>
Net (decrease) increase	(17,107,117)	8,678,245
Net assets available for benefits		
Beginning of year	<u>183,071,966</u>	<u>174,393,721</u>
End of year	<u>\$ 165,964,849</u>	<u>\$ 183,071,966</u>

See accompanying notes to financial statements.

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 1 – PLAN DESCRIPTION

The Esselte Group U.S. Retirement Income Plan for Non-Bargaining Employees came into existence on April 1, 1980, as a result of the merger of the Oxford Pendaflex Non-Bargaining Employees Retirement Income Plan of Esselte Pendaflex Corporation (“the Company”) with the Dymo Employee Pension Plan. Effective March 31, 2002, the Esselte Pendaflex Corporation Retirement Income Plan for Bargaining Unit Employees was merged with the Esselte Group U.S. Retirement Income Plan for Non-Bargaining Employees. Effective April 1, 2005, the Esselte Group U.S. Retirement Income Plan for Non-Bargaining Employees became known as Esselte Group U.S. Retirement Income Plan (“the Plan”). The Plan is a noncontributory defined benefit plan administered by a committee appointed by the Board of Directors of the Company (“the Plan Administrators”).

Eligibility: Most non-bargaining employees are eligible to become participants under the Plan after one year of service and attainment of the age of 21. Vesting can occur only after five years of eligible service. Effective September 1, 2004, the Plan was frozen to prohibit the participation of any otherwise newly eligible employees. All eligible employees who were participants as of September 1, 2004 remain participants of the Plan.

Benefit Payments: Normal retirement benefits are paid upon attainment of the age of 65 and completion of 5 years of participation. Early retirement benefits are available at the age of 55 and completion of 5 years of participation. Disability retirement benefits are payable to participants who have completed ten years of service. Deferred vested retirement benefits, preretirement surviving spouse annuity benefits, and optional benefits are available to plan participants under certain conditions. The monthly normal retirement benefit is determined based on the following formula:

1.55% of limited monthly compensation for the plan year, plus
2.00% of excess monthly compensation for the plan year

Limited monthly compensation, for any plan year through September 30, 2005, is monthly compensation that does not exceed one-twelfth of the lesser of (1) employees compensation for the year or (2) for benefits accrued prior to April 1, 2005, \$10,000 and, for benefits accrued after March 31, 2005, one half of the Social Security Taxable Wage Base for the year. Excess monthly compensation, for any plan year through September 30, 2005, is the excess of monthly compensation over limited monthly compensation. Effective September 30, 2005, the Plan was amended to freeze plan benefits after September 30, 2005.

The preceding description of the Plan in no way replaces or alters the full, official plan text, which is the controlling document and which in any dispute shall govern. Refer to the plan document for a more complete description.

Administrative Expenses: Expenses are required to be paid by the Plan unless voluntarily paid by the Company. All expenses relating to the 2013 and 2012 plan years were paid by the Plan.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan’s investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the plan’s gains and losses on investments and derivative instruments bought and sold as well as held during the year.

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Other Financial Instruments: The Plan's derivative instruments are reported at fair value. The carrying values of the Plan's cash and receivables as of December 31, 2013 and 2012 approximate fair value.

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than level 1 price such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments and derivative instruments apply to investments and derivative instruments held directly by the Plan.

U.S. government securities: Fair values reflect the closing price reported in the active market in which the security is traded (level 1 inputs).

Short term investment funds: The fair values of the short-term investment funds are estimated to approximate deposit account balances, payable on demand, as no discounts for credit quality or liquidity were determined to be applicable (level 2 inputs).

Derivative Instruments: The fair values of exchange-traded derivatives are based upon quoted market prices (Level 1 inputs).

Mutual funds: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

Collective trusts: The fair values of participation units held in collective trusts are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices (level 2 inputs). The investment objective of the U.S. Long Duration Credit Collective Fund is to seek to produce a total return consistent with the Barclays Capital U.S. Long Credit A or Better Index by investing in a variety of intermediate and long term investment grade fixed income securities. The investment

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

objective of the UBS Diversified Return Collective Fund is to seek maximize total return, consisting of capital appreciation and current income, by investing in a globally diversified asset allocation portfolio consisting of traditional asset classes and alternative asset classes. These funds provide for redemptions by the Plan at reported net asset value per share, at pre-designated mid-month and month-end dates.

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.

Investments and derivative instruments measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 31, 2013 Using	
	Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments at fair value		
U.S. government securities	\$ 39,931,902	\$ -
Short term investment funds	-	6,186,752
Mutual funds		
Large cap growth	25,107,632	-
Collective trusts		
UBS U.S. Long Duration Credit Collective Fund	-	68,557,631
UBS Diversified Return Collective Fund	-	24,395,539
Liabilities		
Futures contracts	(589,474)	-
	Fair Value Measurements at December 31, 2012 Using	
	Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments at fair value		
U.S. government securities	\$ 39,736,475	\$ -
Short term investment funds	-	15,612,037
Mutual funds		
Large cap growth	29,215,627	-
Collective trusts		
UBS U.S. Long Duration Credit Collective Fund	-	68,994,675
UBS Diversified Return Collective Fund	-	28,952,952
Liabilities		
Futures contracts	(247,126)	-

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. It is reasonably possible that a significant change may occur in the near term for the estimates of investment valuation and actuarial present value of accumulated plan benefits.

Payment of Benefits: Benefits are recorded when paid.

Risks and Uncertainties: The Plan holds various investments including short term investments, U.S. government securities, mutual funds, collective trust and futures contracts. The underlying investments and derivative instruments are exposed to various risks, such as interest rate, market, liquidity, and credit risks. Because of the level of risk associated with certain investments and derivative instruments and sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of investments and derivative instruments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE 3 – CONTRIBUTION DETERMINATION AND FUNDING

Annual contributions from the Company are at least equal to the minimum amounts required to be funded in accordance with the provisions of ERISA. For the years ended December 31, 2013 and 2012, the Company's minimum funding requirement was \$0. There were no contributions for the years ended December 31, 2013 or 2012 remitted to the Plan by the Plan Sponsor.

NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Actuarial Present Value of Accumulated Plan Benefits: Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits has been determined by the Plan's actuary. Such amount results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death or retirement) between the valuation date and the expected date of payment. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The following accumulated plan benefits information is as of December 31, 2012, the date of the most recent valuation, and is determined by the Plan's actuary:

	<u>2012</u>
Actuarial present value of accumulated plan benefits:	
Participants currently receiving payments	\$ 76,615,902
Other participants	52,081,033
Nonvested benefits	<u>421,894</u>
Actuarial present value of accumulated plan benefits	<u>\$ 129,118,829</u>

The actuarial present value of accumulated plan benefits for the year ended December 31, 2012 increased (decreased) as follows:

Amount at beginning of year	\$ 127,693,009
Experience gains and losses	861,501
Benefits paid	(7,723,117)
Increase for interest accumulated	8,053,654
Assumption changes	<u>233,782**</u>
Amount at end of year	<u>\$ 129,118,829</u>

**Due to the changes in the mortality table, which management and the actuary believe more accurately reflect anticipated Plan experience.

The actuary's computation of the actuarial present value of accumulated plan benefits assumes that (a) 6.50% interest will be earned per annum as of December 31, 2012 and 2011, (b) mortality will occur as stated in the IRS 2012 Statics Mortality Table as of December 31, 2011 and the IRS 2013 Statics Mortality Table as of December 31, 2012, and (c) a specific percentage of employees will elect early retirement between the ages of 55 and 65 and all employees will have retired by the age of 65.

The actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be appropriate in determining the actuarial present value of accumulated plan benefits.

NOTE 5 – ALLOCATION OF ASSETS UPON TERMINATION OF THE PLAN

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA and its related regulations. Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depend on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("the PBGC") at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 5 – ALLOCATION OF ASSETS UPON TERMINATION OF THE PLAN (Continued)

The PBGC will guarantee the payment of most vested normal retirement age benefits and early retirement age benefits that employees were receiving or were entitled to receive as of the date the Plan terminated. Such benefits, however, are only guaranteed to the extent of the actuarial value of the vested benefits as of the date the Plan terminated, payable in the form of a straight-life annuity commencing at the age of 65. Additionally, the total amount of such guaranteed benefits is subject to an overall ceiling, which is adjusted periodically by the PBGC.

The provisions of the Plan provide that, if the Plan is terminated, the Plan's members will be fully vested in their rights under the Plan to the extent then funded, in the order of priority specified in the Plan. Further information concerning the priority order of participants' claims to the assets of the Plan is contained in the plan document, which is available to all of the Plan's participants.

NOTE 6 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND DERIVATIVE INSTRUMENTS

New York Life Trust Company, the trustee of the Plan, and JPMorgan Chase Bank, N.A., a custodian of the Plan's investments and derivative instruments, hold investment assets and derivative instruments and execute transactions therein, and substantially all information pertaining to investments and derivative instruments included in the financial statements was certified by them. This information has not been audited by independent accountants.

The following presents the fair value of investments. Investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012 are separately identified below:

	<u>2013</u>	<u>2012</u>
Investments at fair value, based on quoted market price:		
U.S. government securities		
U.S. government treasury bond, 2.750% matures 8/15/2042	\$ -	\$ 6,793,207
U.S. government treasury bond, 3.125% matures 11/15/2041	-	3,040,722
U.S. government treasury bond, 8.125% matures 05/15/2021	8,167,370	9,054,671
U.S. government treasury notes, 0.500% matures 7/31/2017	-	541,719
U.S. government treasury notes, 0.750% matures 10/31/2017	-	1,118,657
U.S. government treasury bond, 1.625% matures 11/15/2022	2,216,030	4,099,654
U.S. government treasury notes, 0.000% matures 05/15/2030	6,700,167	7,883,625
U.S. government treasury bond, 0.750% matures 12/31/2017	5,764,190	-
U.S. government treasury notes, 2.000% matures 02/15/2023	2,300,597	-

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 6 – UNAUDITED INFORMATION - CERTIFIED INVESTMENTS AND DERIVATIVE INSTRUMENTS (Continued)

	<u>2013</u>	<u>2012</u>
U.S. government treasury bond, 0.000% matures 02/15/2043	\$ 5,028,217	\$ -
U.S. government treasury bond, 0.000% matures 11/15/2022	3,311,946	-
U.S. government treasury bond, 0.000% matures 08/15/2023	6,443,385	-
U.S. government treasury bond, 0.000% matures 11/15/2022	-	7,204,220
Mutual fund		
UBS Dynamic Alpha Fund	*25,107,632	*29,215,627
Investments at estimated fair value:		
Short-term investment funds		
JP Morgan Prime Morgan Shares	3,913,856	6,738,521
Other short term investments	2,272,896	8,873,516
Collective trusts		
UBS U.S. Long Duration Credit Collective Fund	*68,557,631	*68,994,675
UBS Diversified Return Collective Fund	<u>*24,395,539</u>	<u>*28,952,952</u>
	<u>\$ 164,179,456</u>	<u>\$ 182,511,766</u>

* Investments that represent 5% or more of the Plan's net assets

During 2013 and 2012, the Plan's investments and derivative instruments (including gains and losses on investments bought and sold, as well as held, during the year) appreciated (depreciated) in fair value as follows:

	<u>2013</u>	<u>2012</u>
Collective trusts	\$ (1,452,529)	\$ 10,714,513
Mutual fund	1,538,963	3,151,056
Futures	(4,224,085)	1,512,826
U.S. government securities	<u>(5,000,782)</u>	<u>932,876</u>
	<u>\$ (9,138,433)</u>	<u>\$ 16,311,271</u>

The Plan earned interest and dividend income of \$1,443,696 and \$821,468 for the years ended December 31, 2013 and 2012, respectively.

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 6 – UNAUDITED INFORMATION - CERTIFIED INVESTMENTS AND DERIVATIVE INSTRUMENTS (Continued)

The following table summarizes the futures contracts at December 31, 2013:

<u>Description</u>	<u>Notional Amount</u>	<u>Unrealized Appreciation (Depreciation)</u>
U.S. Long Bond future contract expires 12/19/2013	\$ 31,473,363	\$ (588,598)
U.S. Ultra Bond future contract expires 03/20/2014	47,070,208	(745,208)
U.S. Long Bond future contract expires 03/20/2014	45,397,082	744,332

The following table summarizes the futures contracts at December 31, 2012:

<u>Description</u>	<u>Notional Amount</u>	<u>Unrealized Appreciation (Depreciation)</u>
U.S. Ultra Bond future contract expires 03/19/2013	\$ 47,926,691	\$ (937,098)
U.S. 10 year note future contract expires 03/19/2013	26,917,368	(95,556)
90 Day euro future contract expires 03/17/2018	19,293,402	21,111
90 Day euro future contract expires 03/13/2017	487,432	4,518

NOTE 7 - DERIVATIVES POLICY

During 2012 and 2013, the Plan invested in futures contracts. The variation margin on the futures contracts are recorded in the financial statements.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor's regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others.

The Plan's investments issued by JPMorgan Chase Bank, N.A., an affiliate of JPMorgan Chase Bank, N.A. or UBS Global Asset Management were considered party-in-interest investments as JPMorgan Chase Bank, N.A. is a custodian of the Plan's investments, and UBS Global Asset Management is the investment manager. The Plan's investments managed by New York Life Trust Company were also considered party-in-interest as New York Life Trust Company is the trustee of the Plan.

Professional fees for the administration and audit of the Plan were expensed by the Plan, as were fees for actuary and investment services.

(Continued)

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 9 – INCOME TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service dated October 5, 2012 stating that the Plan and related trust are qualified under Section 401(a) of the Internal Revenue Code (“the Code”), and therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since applying for the determination letter, the plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and that the related trust is tax-exempt.

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 position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. 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 10 – SUBSEQUENT EVENTS

Pursuant to a purchase agreement dated December 31, 2013, R.R. Donnelley & Sons Company acquired Esselte Corporation pursuant to an agreement among Esselte Holdings Inc., R.R. Donnelley & Sons Company and Esselte Group Holdings effective March 25, 2014. The Esselte Group U.S. Retirement Income Plan will continue to exist under the governance of the Benefits Committee for the Retirement Income Plan.

Plan management has evaluated subsequent events for recognition and disclosure through October 15, 2014, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor: Esselte Corporation
Employer Identification Number: 20-3098654
Three-Digit Plan Number: 006

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Short Term Investment Funds		
*	New York Life	Vanguard Prime Money Market	\$ 2,272,896	\$ 2,272,896
*	JPMorgan	JPMorgan Prime Morgan Shares	3,913,856	<u>3,913,856</u>
				6,186,752
		U.S. Government Securities		
	U.S. Treasury	U.S. Government Treasury Bond, 8.125% matures 05/15/2021	8,234,817	8,167,370
	U.S. Treasury	U.S. Government Treasury Bond, 1.625% matures 11/15/2022	2,435,331	2,216,030
	U.S. Treasury	U.S. Government Treasury Note, 0.000% matures 05/15/2030	7,962,564	6,700,167
	U.S. Treasury	U.S. Government Treasury Bond, 0.750% matures 12/31/2017	5,857,462	5,764,190
	U.S. Treasury	U.S. Government Treasury Bond, 2.000% matures 02/15/2023	2,470,263	2,300,597
	U.S. Treasury	U.S. Government Treasury Bond, 0.000% matures 02/15/2043	5,139,936	5,028,217
	U.S. Treasury	U.S. Government Treasury Note, 0.000% matures 11/15/2022	2,386,715	3,311,946
	U.S. Treasury	U.S. Government Treasury Bond, 0.000% matures 08/15/2023	6,727,558	<u>6,443,385</u>
				39,931,902
		Mutual Fund		
*	UBS	UBS Dynamic Alpha Fund	21,150,455	25,107,632
		Collective Trusts		
*	UBS	UBS U.S. Long Duration Credit Collective Fund	54,342,811	68,557,631
*	UBS	UBS U.S. Diversified Return Collective Fund	20,523,604	<u>24,395,539</u>
				<u>\$ 164,179,456</u>

*Represents a party-in-interest to the Plan

See Independent Auditor's Report

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2013

Name of Plan Sponsor: Esselte Corporation
Employer Identification Number: 20-3098654
Three-Digit Plan Number: 006

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset On Transaction Date	(i) Net Gain (Loss)
<u>Category (iii) – Series of Transactions in Excess of 5% of Plan Assets</u>								
New York Life	Vanguard Prime Money Market	\$ 8,451,106	\$ -	\$ -	\$ -	\$ 8,451,106	\$ 8,451,106	\$ -
New York Life	Vanguard Prime Money Market	-	13,913,351	-	-	13,913,351	13,913,351	-
JP Morgan	JP Morgan Prime Shares	32,216,309	-	-	-	32,216,309	32,216,309	-
JP Morgan	JP Morgan Prime Shares	-	35,040,974	-	-	35,040,974	35,040,974	-
UBS	UBS Dynamic Alpha Fund	3,852,980	-	-	-	3,852,980	3,852,980	-
UBS	UBS Dynamic Alpha Fund	-	9,500,000	-	-	8,053,315	9,500,000	1,446,685

See Independent Auditor's Report

Attachment to 2013 Form 5500
Schedule SB, Line 26 – Schedule of Active Participant Data

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

YEARS OF CREDITED SERVICE

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	1	0	0	0	0	0	0	0	0	1
30 to 34	0	8	2	0	0	0	0	0	0	0	10
35 to 39	0	6	14	1	0	0	0	0	0	0	21
40 to 44	0	4	9	11	0	0	0	0	0	0	24
45 to 49	0	9	14	11	15	0	0	0	0	0	49
50 to 54	0	4	19	11	22	8	0	0	0	0	64
55 to 59	0	1	9	3	8	9	2	0	0	0	32
60 to 64	0	2	5	3	3	4	1	0	0	0	18
65 to 69	0	0	1	1	1	1	0	0	0	0	4
70 & up	0	0	0	0	0	0	0	0	0	0	0
	0	35	73	41	49	22	3	0	0	0	223

Attachment to 2013 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

Actuarial Cost Method

Funding Target / Target Normal Cost

An Actuarial Cost Method is an allocation of the expected cost of a pension plan on a year-by-year basis. The primary objective of an Actuarial Cost Method is to accumulate enough assets prior to each participant's retirement to provide the promised pension benefits.

The Pension Protection Act of 2006 (PPA) mandates the use of the Traditional Unit Credit Actuarial Cost Method. Under this method, the accrued benefit is estimated based upon service and, if applicable, earnings as of the valuation date. The Funding Target is equal to the actuarial present value of all accrued benefits as of the valuation date. The Target Normal Cost is the actuarial present value, as of the valuation date, of the expected increases in projected accrued benefit attributable to service expected to be completed during the plan year (i.e. if applicable, one year's salary growth is reflected in the determination of Target Normal Cost).

For tax deduction purposes, the Funding Target may reflect the value of future pay increases on accrued benefits, if applicable.

PPA Discounting Method

The plan sponsor is responsible for making the following decisions with regard to the discounting method:

- Full yield-curve spot rates or a segmented yield-curve of 24-month average rates of corporate bond rates
- If the segmented yield curve is used, the rates as of the month of the valuation may be used or as of a lookback month up to 4 months prior to the valuation date (the full yield curve must use the rates as of the month of the valuation starting in 2010)

For purposes of this valuation, the following discounting method was used and is assumed to be approved by the plan sponsor:

- Segment rates through the month of December preceding the valuation date adjusted such that each segment rate is no less than the applicable minimum percentage* of the corresponding 25-year average segment rate for the calendar year that contains the first day of the plan year and no more than the applicable maximum percentage** of that 25-year average segment rate.

Asset Valuation Method

The Plan Assets for purposes of this Actuarial Valuation are valued at their fair market value, including, if applicable, discounted receivable contributions.

* The applicable minimum percentage is 90% in 2012, 85% in 2013, 80% in 2014, 75% in 2015, and 70% in 2016 and later.

** The applicable maximum percentage is 110% in 2012, 115% in 2013, 120% in 2014, 125% in 2015, and 130% in 2016 and later.

Attachment to 2013 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

Actuarial Assumptions

Economic Assumptions

<u>PPA Segment Rates</u>	<u>Funding Target</u>	<u>Maximum Deductible Funding Target</u>	<u>PBGC Funding Target</u>
- Segment 1: Up to Year 5	4.94%	1.62%	1.00%
- Segment 2: Years 5-20	6.15%	4.40%	3.57%
- Segment 3: Years 20+	6.76%	5.45%	4.77%

ASC 960 Assumed Investment Return 6.50%

Annual rates of increase:

- Salaries	N/A
- Future Social Security wage bases	N/A
- Statutory limits on compensation and benefits	N/A

Demographic Assumptions

Mortality:

- Funding Target / PBGC	IRS 2013 Static Mortality Table
- ASC 960	IRS 2013 Static Mortality Table

Terminations:

Illustrative annual rates of withdrawal as follows:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	29.72%	39.58%
40	15.26%	17.88%
55	0.00%	0.00%

Assumed Retirement Age:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	10%	62	30%
56 – 59	0%	63 – 64	0%
60	10%	65	100%
61	0%		

Terminated vested participants are assumed to commence payment of benefits at age 63.

Disability: None

Attachment to 2013 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

Actuarial Assumptions

Miscellaneous Assumptions

Form of Payment: Life Annuity

Expenses: Equal to prior year's actual non-PBGC expenses plus current year's estimated PBGC expenses.

Percent Married: 80% of active and terminated participants are assumed to be married.
The spouse is assumed to be the same age as the participant.

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2013

Name of Plan Sponsor: Esselte Corporation
Employer Identification Number: 20-3098654
Three-Digit Plan Number: 006

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset On Transaction Date	(i) Net Gain (Loss)
<u>Category (iii) – Series of Transactions in Excess of 5% of Plan Assets</u>								
New York Life	Vanguard Prime Money Market	\$ 8,451,106	\$ -	\$ -	\$ -	\$ 8,451,106	\$ 8,451,106	\$ -
New York Life	Vanguard Prime Money Market	-	13,913,351	-	-	13,913,351	13,913,351	-
JP Morgan	JP Morgan Prime Shares	32,216,309	-	-	-	32,216,309	32,216,309	-
JP Morgan	JP Morgan Prime Shares	-	35,040,974	-	-	35,040,974	35,040,974	-
UBS	UBS Dynamic Alpha Fund	3,852,980	-	-	-	3,852,980	3,852,980	-
UBS	UBS Dynamic Alpha Fund	-	9,500,000	-	-	8,053,315	9,500,000	1,446,685

See Independent Auditor's Report

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ESSELTE GROUP U.S. RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ESSELTE CORPORATION	D Employer Identification Number (EIN) 20-3098654	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a		183627332
b Actuarial value	2b		183627332
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	1374	78763962
b For terminated vested participants	3b	1128	38273671
c For active participants:			
(1) Non-vested benefits	3c(1)		444442
(2) Vested benefits	3c(2)		14077900
(3) Total active	3c(3)	223	14522342
d Total	3d	2725	131559975
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5		6.33%
6 Target normal cost	6		729048

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10-8-2014</u> Date
Signature of actuary KEITH CRONIN Type or print name of actuary		1406295 Most recent enrollment number
NEW YORK LIFE RETIREMENT PLAN SERVI Firm name		781-619-2000 Telephone number (including area code)
690 CANTON STREET WESTWOOD MA 02090 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76%
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.		27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	729048
b Excess assets, if applicable, but not greater than line 31a		31b	729048
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Attachment to 2013 Form 5500
Schedule SB, line 22 – Description of Weighted Average Retirement Age

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

Expected Age at Retirement				
<u>Age</u>	<u>p</u>	<u>q</u>	<u>p x q</u>	<u>E(Ret.Age)</u>
55	1000	0.100	100	5,500
56	900	0.000	0	0
57	900	0.000	0	0
58	900	0.000	0	0
59	900	0.000	0	0
60	900	0.100	90	5,400
61	810	0.000	0	0
62	810	0.300	243	15,066
63	567	0.000	0	0
64	567	0.000	0	0
65	567	1.000	567	36,855
			<u>1,000</u>	<u>62,821</u>
				62.821

Attachment to 2013 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

Summary of Plan Provisions

Effective Dates:	Original Plan: April 1, 1980
Employee:	Any person employed by Esselte Corporation not covered by a collective bargaining agreement
Eligibility Requirements:	Age: 21 Service: One Year of Service Maximum Age: None
Plan Entry Date:	An eligible employee will enter the plan on the first day of the month following completion of the eligibility requirements. Plan participation was frozen on September 1, 2003, last entry date was September 1, 2004.
Year of Service:	12-consecutive month computation period in which an employee is credited with an hour of service. Benefit service accrual was frozen on September 30, 2005.
Normal Retirement Date:	First of the month coincident with or next following attained age 65 and five years of plan participation.
Limited Compensation:	Compensation which does not exceed \$10,000 for benefits accruing before April 1, 2005. Compensation which does not exceed 50% of the Social Security Taxable Wage based for benefits accruing after March 31, 2005.
Excess Compensation:	Excess of Compensation over Limited Compensation.
Normal Retirement Benefit:	Annual accrued benefit as of December 31, 1999 plus for each year as a Participant after that date, 1.55% of Limited Compensation plus 2.00% of Excess Compensation. Benefit accruals were frozen as of September 30, 2005.
Normal Form of Benefit:	Life Annuity for single participants, 50% Joint and Survivor married participants.
Optional Forms of Payment:	Various Certain and Continuous and Joint and Survivor options.
Accrued Benefit:	The Normal Retirement Benefit accrued to date.

Attachment to 2013 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

Summary of Plan Provisions

Early Retirement Date: First of any month following the attainment of age 55, and five years of service.

Early Retirement Benefit: Accrued benefit reduced for commencement prior to Normal Retirement Date as follows:

For benefits accruing before April 1, 2005		For benefits accruing after March 31, 2005	
<u>Age</u>	<u>Reduction Factor</u>	<u>Age</u>	<u>Reduction Factor</u>
55	0.7100	55	0.5000
56	0.7600	56	0.5333
57	0.8100	57	0.5667
58	0.8600	58	0.6000
59	0.9000	59	0.6333
60	0.9400	60	0.6667
61	0.9700	61	0.7333
62	1.0000	62	0.8000
63	1.0000	63	0.8667
64	1.0000	64	0.9333
65	1.0000	65	1.0000

Death Benefit: Payable to spouse of a Participant who dies after becoming vested. The benefit is payable at Normal Retirement Date as though the individual retired and elected the 50% Joint and Survivor Annuity Form.

Disability Benefit: A Participant who has completed 10 Years of Service and becomes disabled as defined by the Plan will receive a benefit at Normal Retirement Date equal to the Accrued Benefit determined using Compensation at date of disability and Years of Service to Normal Retirement Date, except that no years of service will be credited after September 30, 2005.

Vesting: 100% vesting after 5 Years of Service

Employee Contributions: No contributions were made after April 1, 1980. Contributions made prior to April 1, 1980 are credited with interest through benefit commencement date.

SUPPLEMENTAL SCHEDULES

ESSELTE GROUP U.S. RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor: Esselte Corporation
Employer Identification Number: 20-3098654
Three-Digit Plan Number: 006

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Short Term Investment Funds		
*	New York Life	Vanguard Prime Money Market	\$ 2,272,896	\$ 2,272,896
*	JPMorgan	JPMorgan Prime Morgan Shares	3,913,856	<u>3,913,856</u>
				6,186,752
		U.S. Government Securities		
	U.S. Treasury	U.S. Government Treasury Bond, 8.125% matures 05/15/2021	8,234,817	8,167,370
	U.S. Treasury	U.S. Government Treasury Bond, 1.625% matures 11/15/2022	2,435,331	2,216,030
	U.S. Treasury	U.S. Government Treasury Note, 0.000% matures 05/15/2030	7,962,564	6,700,167
	U.S. Treasury	U.S. Government Treasury Bond, 0.750% matures 12/31/2017	5,857,462	5,764,190
	U.S. Treasury	U.S. Government Treasury Bond, 2.000% matures 02/15/2023	2,470,263	2,300,597
	U.S. Treasury	U.S. Government Treasury Bond, 0.000% matures 02/15/2043	5,139,936	5,028,217
	U.S. Treasury	U.S. Government Treasury Note, 0.000% matures 11/15/2022	2,386,715	3,311,946
	U.S. Treasury	U.S. Government Treasury Bond, 0.000% matures 08/15/2023	6,727,558	<u>6,443,385</u>
				39,931,902
		Mutual Fund		
*	UBS	UBS Dynamic Alpha Fund	21,150,455	25,107,632
		Collective Trusts		
*	UBS	UBS U.S. Long Duration Credit Collective Fund	54,342,811	68,557,631
*	UBS	UBS U.S. Diversified Return Collective Fund	20,523,604	<u>24,395,539</u>
				<u>\$ 164,179,456</u>

*Represents a party-in-interest to the Plan

See Independent Auditor's Report

Attachment to 2013 Form 5500
Schedule SB, line 24 – Change in Actuarial Assumptions

Plan Name: Esselte Group U.S. Retirement Income Plan
Plan Sponsor's Name: Esselte Corporation

EIN: 20-3098654
PN: 006

For funding purposes, the expense load assumption was changed to reflect anticipated increases in PBGC premiums. Prior to 2013, the expense load was equal to the prior year's actual expenses. Starting in 2013, the expense load is equal to the prior year's non-PBGC administrative expenses plus an estimate of the current year's PBGC premium.