

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>WESTMARK PRODUCTS INC 401(K) PROFIT SHARING 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>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1983</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1983</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1983</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WESTMARK PRODUCTS INC</u> <u>11721 STEELE STREET S</u> <u>TACOMA, WA 98444-1321</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>91-1434613</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>253-439-6806</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>337000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>91-1434613</u>	2c Sponsor's telephone number <u>253-439-6806</u>	2d Business code (see instructions) <u>337000</u>	
2b Employer Identification Number (EIN) <u>91-1434613</u>					
2c Sponsor's telephone number <u>253-439-6806</u>					
2d Business code (see instructions) <u>337000</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.	10/15/2014	TERI MYERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	TERI MYERS
	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 ADMINISTRATIVE COMMITTEE		3b Administrator's EIN 91-1434613
		3c Administrator's telephone number 253-531-3470
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	169
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	141
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	19
d Subtotal. Add lines 6a , 6b , and 6c	6d	160
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	160
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	123
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	4
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 WESTMARK PRODUCTS INC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTMARK PRODUCTS INC	D Employer Identification Number (EIN) 91-1434613

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	711858	160	01/01/2013	12/31/2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	1138660

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

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

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

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

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

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan WESTMARK PRODUCTS INC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTMARK PRODUCTS INC	D Employer Identification Number (EIN) 91-1434613	

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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	2006	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

KMS FINANCIAL SERVICES

91-0850651

(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?
27 50	INVESTMENT ADVISOR	11484	Yes ☒ No ☐	Yes ☐ No ☒	3	Yes ☐ No ☒

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

WILSHIRE ASSOCIATES INCORPORATED

95-2755361

(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?
27 72	INVESTMENT ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILSHIRE ASSOCIATES INCORPORATED	27 72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	2 BASIS POINTS ANNUALLY ON TOTAL ASSETS UP TO \$10 BILLION, 1 BASIS POINT FOR ASSETS GREATER THAN \$10 BILLION, AND 0.50 BASIS POINTS (STARTING JANUARY 1, 2014) FOR ASSETS GREATER THAN \$17 BILLION IN WILSHIRE'S 3(21) INVESTMENT FIDUCIARY SERVICE.	
(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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan WESTMARK PRODUCTS INC 401(K) PROFIT SHARING PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; padding: 5px; text-align: center; color: blue;">001</td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	001		
B Three-digit plan number (PN) ►	001				
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WESTMARK PRODUCTS INC	D Employer Identification Number (EIN) 91-1434613				

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE FUND			
b Name of sponsor of entity listed in (a): UNION BOND & TRUST COMPANY			
c EIN-PN 93-6274328-001	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code C</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 352762</td> </tr> </table>	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 352762
d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 352762		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND AND MORTGAGE SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-005	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code P</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0</td> </tr> </table>	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-016	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code P</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20813</td> </tr> </table>	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20813
d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20813		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-043	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code P</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17973</td> </tr> </table>	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17973
d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17973		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-028	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code P</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 179090</td> </tr> </table>	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 179090
d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 179090		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-023	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code P</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27508</td> </tr> </table>	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27508
d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27508		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">d Entity code P</td> <td style="padding: 5px;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0</td> </tr> </table>	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-070	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9949
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 824418
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-095	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58909
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2010 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41452
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2015 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3947
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2020 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-003	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 629582
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2025 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25260
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2030 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-005	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 448286
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2035 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6814
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2040 FD R6		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY		
c EIN-PN 26-6447574-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 200083

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2045 FD R6**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-008	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12190
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2050 FD R6**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 52851
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2055 FD R6**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1044
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST INCOME FUND R6**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>WESTMARK PRODUCTS INC 401(K) PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTMARK PRODUCTS INC</u>		D Employer Identification Number (EIN) <u>91-1434613</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	897
(2) Participant contributions.....	1b(2)	0	8785
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	92798	79229
(9) Value of interest in common/collective trusts	1c(9)	1693308	1774311
(10) Value of interest in pooled separate accounts	1c(10)	1963454	1138660
(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)	1082827	1484252
(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	4832387	4486134

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4832387	4486134
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	25322	
(B) Participants	2a(1)(B)	257865	
(C) Others (including rollovers)	2a(1)(C)	563	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		283750

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	4326	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4326

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	20876	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		20876

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		212026
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		378009
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		330832
c Other income	2c		38
d Total income. Add all income amounts in column (b) and enter total	2d		1229857

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1562619	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1562619
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	2007	
(3) Investment advisory and management fees	2i(3)	11484	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		13491
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1576110

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-346253
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: **BERNTSON PORTER & COMPANY, PLLC**

(2) EIN: **91-1308574**

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	0
4b		X	0

	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	0
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	0
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>WESTMARK PRODUCTS INC 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTMARK PRODUCTS INC</u>	D Employer Identification Number (EIN) <u>91-1434613</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>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WESTMARK PRODUCTS, INC. 401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2013 AND 2012



I N D E X

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October 15, 2014

To the Trustees
Westmark Products, Inc. 401(k) Profit Sharing Plan
Tacoma, Washington

Independent Auditors' Report

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (Principal Trust Company), the trustee of the plan, except for comparing the information with the related information included in the 2013 financial statements. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion on the 2013 financial statements. Accordingly, we do not express an opinion on the 2013 financial statements.

Other Matter - Supplemental Schedule

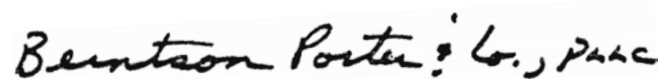
We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4(i) - Schedule of assets (Held at End of Year) as of December 31, 2013, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Other Matter - 2012 Financial Statements

The financial statements of the plan as of December 31, 2012 were audited by predecessor auditors. As permitted by 29 CFR 2520.13-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the trustee of the plan. Their report, dated October 11, 2013, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the 2013 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Berntson Porter & Company, PLLC
Certified Public Accountants

Westmark Products, Inc. 401(k) Profit Sharing Plan**Statement of Net Assets
Available for Benefits**

December 31,	2013	2012
ASSETS		
Investments, at fair value		
Mutual funds	\$ 1,484,252	\$ 1,082,827
Pooled separate accounts	1,138,660	1,963,454
Common collective trusts	1,774,311	1,693,308
Total investments	4,397,223	4,739,589
Receivables		
Notes receivable from participants	85,789	92,798
Participant contributions	8,785	-
Employer contributions	897	-
Total receivables	95,471	92,798
Net assets available for benefits, at fair value	4,492,694	4,832,387
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(2,136)	-
Net assets available for benefits	\$ 4,490,558	\$ 4,832,387

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

Westmark Products, Inc. 401(k) Profit Sharing Plan	Statement of Changes in Net Assets Available for Benefits
---	--

Year Ended December 31,	2013
ADDITIONS TO NET ASSETS ATTRIBUTED TO	
Investment income	
Net appreciation in fair value of investments	\$ 918,731
Interest and dividends	20,914
	<hr/>
Total investment income	939,645
Interest income earned on notes receivable from participants	4,326
Contributions	
Participant	257,865
Employer	25,322
Rollover	563
	<hr/>
Total contributions	283,750
Total additions	1,227,721
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO	
Benefits paid to participants	1,556,059
Administrative expenses	13,491
	<hr/>
Total deductions	1,569,550
Net decrease in net assets available for benefits	(341,829)
Net assets available for benefits at beginning of year	4,832,387
	<hr/>
Net assets available for benefits at end of year	\$ 4,490,558

Note 1 - DESCRIPTION OF PLAN

The following description of the Westmark Products, Inc. 401(k) Profit Sharing Plan (the "plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the plan's provisions.

GENERAL

The plan is a defined contribution plan covering all eligible employees of Westmark Products, Inc., the plan sponsor, who are age eighteen or older. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Leased employees, independent contractors and employees represented by a bargaining unit that has bargained with the plan sponsor on the subject of retirement benefits are not eligible to participate in the plan.

CONTRIBUTIONS

Participants may contribute up to 90% of eligible annual compensation not to exceed the annual dollar limitation defined by the Internal Revenue Code, as defined in the plan. Participants are automatically enrolled to contribute 3% of eligible compensation to the plan unless the participant elects a different percentage. Participants may also contribute amounts representing rollover distributions from other qualified plans. The company may make a matching contribution to the plan, equal to a percentage of the participant's elective deferral contributions. For the plan years 2013 and 2012, the plan sponsor matched 15% of the participant's salary reductions, up to a maximum of 5% of the participant's compensation.

The company may also make discretionary profit sharing contributions to the plan. Contributions are subject to certain limitations. There were no discretionary profit sharing contributions made to the plan for the years ended December 31, 2013 and 2012. Participants who have completed 1,000 hours of service and are employed on the last day of the year are eligible for employer contributions. All contributions are invested with Principal Trust Company.

PARTICIPANT ACCOUNTS

Each participant account is credited with the participant's contribution, the employer's matching contribution and the allocation of plan earnings, losses and any related investment expenses. Allocations of income and expense are based upon the proportion of each participant's account to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants become fully vested in company contributions after two years of credited service, as defined by the plan document.

INVESTMENT OPTIONS

Upon enrollment in the plan, participants are able to direct their contributions, including company contributions and any related earnings among any or all of the multiple investment account options. Investment options are shares of mutual funds, pooled separate accounts, and common collective trusts held by Principal Trust Company. Participants may change their investment options daily.

Contributions may be temporarily held as cash balances prior to the execution of the investment according to the participant's direction.

The plan provides for various investment fund options, which in turn invest in a combination of stocks, bonds, and other investment securities. Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of net assets available for benefits.

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts. The amount the plan may loan to a participant is limited by rules under the Internal Revenue code. The maximum amount a participant may borrow is equal to the lesser of \$50,000 or 50% of their vested account balance. The minimum loan amount is \$1,000. Loan terms generally range from one to five years. If used to acquire a principal residence the plan administrator can permit a longer repayment period. The loans are secured by the balance in the participants account and bear interest at a rate commensurate with local prevailing rates as determined monthly by the plan administrator. Principal and interest is paid ratably through payroll deductions. The loans can be repaid at any time.

HARDSHIP WITHDRAWALS

Participants are permitted to withdraw, in a single sum, the vested portion of their account balance under certain conditions. These conditions include unreimbursed medical expenses, funeral expenses, the purchase of the participant's principal residence, the payment of post-secondary education tuition or to prevent eviction or foreclosure from the participant's principal residence. A participant's right to make deferrals to the plan will be suspended for six months after the receipt of a hardship withdrawal.

PAYMENT OF BENEFITS

On termination of service due to death, disability or retirement, a participant with a balance in excess of \$5,000 may elect to receive either a single lump-sum distribution equal to the value of the participant's vested interest in his or her account, or an annuity to be paid in equal installments over a period of not more than the participant's assumed life expectancy determined at the time of distribution. For termination of service with vested benefits between \$1,000 and \$5,000 the participant or beneficiary will receive a lump sum distribution. For termination of service with vested benefits of \$1,000 or less, a participant or beneficiary will automatically receive the value of the vested interest in his or her account as a direct rollover to an IRA. Benefits are recorded when paid.

FORFEITURES

Forfeitures of nonvested company contributions are used to pay any plan administrative expenses or reduce future employer contributions. For the plan years ended December 31, 2013 and 2012, the plan used forfeitures of \$475 and \$357 to pay administrative fees. There were no unallocated forfeitures at December 31, 2013 and 2012.

ADMINISTRATION OF PLAN ASSETS

The plan assets are held by Principal Trust Company and record keeping is performed by Principal Life Insurance Company. Principal Life Insurance Company also acts as investment advisor to the plan. Administrative expenses related to investment advisory and record keeping services for the plan are paid by the plan and therefore qualify as party-in-interest transactions. The accompanying financial statements include \$13,491 for the year ended December 31, 2013, related to these expenses. Certain administrative expenses for the plan are paid by the plan sponsor and are not included in these financial statements.

Note 2 - SUMMARY OF ACCOUNTING POLICIES**BASIS OF ACCOUNTING**

The financial statements of the plan are prepared using the accrual method of accounting.

ESTIMATES

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

VALUATION OF INVESTMENTS AND INCOME RECOGNITION

The plan's investments are stated 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.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance. Accrued but unpaid interest, if any, would not have a material impact on the plan's financial statements.

COMMON COLLECTIVE TRUST - STABLE VALUE FUND

As described in FASB ASC 962, *Plan Accounting - Defined Contribution Pension Plans*, investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by ASC 962, the statements of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value, for fully benefit-responsive investment contracts. The statement of changes in net assets available for benefits is prepared on a contract value basis with respect to the investment contract.

RECLASSIFICATION

On the statement of net assets available for benefits and in Note 3, certain 2012 investments classified as pooled separate accounts totaling \$1,197,981 were reclassified as common collective

trusts in the current year. The reclassification has no effect on total investments or net assets available for benefits at December 31, 2012.

SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 15, 2014, the date the financial statements were available to be issued.

Note 3 - FAIR VALUE MEASUREMENTS

The plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

December 31, 2013	Fair value	Fair value measurements using:			
		Quoted prices in active markets for identical assets (Level 1)	Other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
Mutual funds					
Large U.S. Equity	\$ 678,731	\$ 678,731	\$ -	\$ -	
Small/Mid U.S. Equity	333,548	333,548	-	-	
International Equity	286,150	286,150	-	-	
Fixed Income	185,823	185,823	-	-	
Pooled separate accounts					
Large U.S. Equity	845,231	-	845,231	-	
Small/Mid U.S. Equity	293,429	-	293,429	-	
Common collective trusts					
Balanced/Asset Allocation	1,421,549	-	1,421,549	-	
Short-Term Fixed Income	352,762	-	352,762	-	
Total	\$ 4,397,223	1,484,252	\$ 2,912,971	\$ -	

December 31, 2012	Fair value	Fair value measurements using:		
		Quoted prices in active markets for identical assets (Level 1)	Other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual funds				
Large U.S. Equity	725,874	725,874	-	-
International Equity	310,229	310,229	-	-
Fixed Income	31,002	31,002	-	-
Small/Mid U.S. Equity	15,722	15,722	-	-

Pooled separate accounts					
Large U.S. Equity	895,526	-	895,526	-	
Small/Mid U.S. Equity	803,943	-	803,943	-	
Fixed Income	263,985	-	263,985	-	
Common collective trusts					
Balanced/Asset Allocation	1,197,981	-	1,197,981	-	
Short-Term Fixed Income	495,327	-	495,327	-	
Total	\$ 4,739,589	1,082,827	\$ 3,656,762	\$	-

FASB ASC 820, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority and Level 3 inputs have the lowest priority. Level 2 inputs consist of inputs other than quoted market prices included within Level 1 that are observable for valuing the asset. The plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 3 inputs were used by the plan.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values in active markets of the shares held by the plan at year-end.

Level 2 Fair Value Measurements

The fair value of pooled separate accounts are based on inputs other than quoted market prices included within Level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted market prices for similar assets or liabilities in active or non-active markets. The fair value of the common collective trusts are based on the net asset value provided by the fund manager and is calculated as the value of the underlying assets owned by the fund, minus its liabilities divided by the number of units outstanding.

Note 4 - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The plan's investments are held by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company. The following table presents the fair values of investments at December 31, 2013 and 2012, and was obtained from data that has been prepared and certified as complete and accurate by the trustee. Contract value has been presented for the stable value fund as it is the relevant measurement for financial statement purposes. Investments that represent five percent or more of the plan's net assets are separately identified. There are no nonparticipant-directed investments.

	2013	2012
Mutual funds:		
MFS Value R2 Fund	\$ 678,731	\$ 725,874

Prudential Jenn Mid Cap Growth	331,112	*
American Funds Europacific Growth	264,631	304,647
Other funds and investments	209,778	52,306
Pooled separate accounts:		
Principal Large Cap Growth I	824,418	867,018
Turner/Jacobs Levy Mid Cap Growth	*	354,453
Principal Bond and Mtg	*	263,985
Other funds and investments	314,242	477,998
Common collective trusts:		
Principal Trust Target 2020	629,582	545,706
Principal Trust Target 2030	448,286	388,740
Principal Stable Value Fund	350,626	495,327
Other funds and investments	343,681	263,535
Total	\$ 4,395,087	\$ 4,739,589

* Investments were less than 5% of net assets in the respective year.

During the year ended December 31, 2013, the plan's investments (including investments bought, sold and held during the year) earned interest and dividends of \$20,914 and had a net appreciation in value as follows:

Pooled separate accounts	\$ 378,009
Mutual funds	330,832
Common collective trusts	209,890
Change in fair value	\$ 918,731

In addition, the carrying value of notes receivable from participants and related interest income as of December 31, 2013 and 2012 and for the year ended December 31, 2013 was obtained from data that has been certified as complete and accurate by Principal Trust Company.

Note 5 - COMMON COLLECTIVE TRUST - STABLE VALUE FUND

The objective of the Union Bond & Trust Company Principal Stable Value Fund (the Fund) is to provide a diversified group of investments offering competitive levels of yield consistent with stable fixed-income methodology and the careful and prudent assumption of investment risk providing for preservation of capital, stability and predictability of returns, liquidity to pay plan benefits and high credit quality. The Fund seeks to achieve this objective by investing in conventional, synthetic and separate account investment contracts (collectively contracts) issued by life insurance companies, banks and other financial institutions. Characteristics of these contracts allow for their principal value to remain stable regardless of the volatility of the financial markets.

In accordance with FASB ASC 962, the Fund is presented at fair value on the statements of net assets available for benefits. The adjustment from fair value to contract value is based on the contract value as reported by the Union Bond & Trust Company (which represents invested principal plus accrued interest thereon).

Within the common collective trust, separate account GICs are investments in a segregated account of assets maintained by an insurance company for the benefit of the investors. The total return of the segregated account assets supports the separate account GIC's return. The credited rate on this product will predominately reset monthly with a one month look back for the portfolio statistics and it will have an interest rate of not less than 0%.

Certain events, such as the premature termination of the contract by the plan or the termination of the plan, may limit the plan's ability to transact at contract value with the issuer. The plan administrator does not believe that the occurrence of such events, which would also limit the plan's ability to transact at contract value with participants, is probable.

FASB ASC 962 requires that the plan provide the following disclosures regarding this investment:

	Total return		Crediting interest rate	
	2013	2012	2013	2012
Union Bond & Trust Company				
Principal Stable Value Fund	1.44%	1.88%	1.28%	1.64%

The total return is based on the value of a single unit of participation outstanding throughout the year. It represents the percentage change in net asset value per unit between the beginning and end of the year and assumes reinvestment of distributions, if any. The calculation includes only expenses charged to the Fund. This may differ from the crediting interest rate, which is based upon the weighted average crediting rate of all investment contracts and short-term income at year-end.

Note 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants will become one hundred percent vested in their accounts.

Note 7 - TAX STATUS

The plan sponsor adopted a Prototype Non-Standardized Profit Sharing Plan with a deferral arrangement that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated the plan, as then designed, was in accordance with applicable sections of the Internal Revenue Code (the Code). Once qualified, the plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the plan, including all amendments to the plan subsequent to the Internal Revenue Service opinion letter, is being

operated in compliance with the applicable requirements of the Code and, therefore, believes that the plan is qualified and the related trust is tax exempt.

The plan has adopted the provisions of FASB ASC 740-10, *Income Taxes*, relating to accounting for uncertain tax positions. ASC 740-10 defines a recognition threshold and measurement process for accounting for uncertain tax positions and also provides guidance on various related matters such as interest, penalties, derecognition and disclosures. The plan does not have any plan level uncertain tax positions. The plan files income tax returns in the U.S. federal jurisdiction. The plan is no longer subject to U.S. federal examinations by tax authorities for years before 2010.

Note 8 - PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are units in funds managed by Principal Trust Company. Principal Trust Company is the trustee as defined by the plan and, therefore, these investments and related investment transactions qualify as party-in-interest transactions. Plan trustees also participate in the plan.

Note 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following are reconciliations of net assets available for benefits between the financial statements and the Form 5500 as of December 31, 2013:

Net assets available for benefits per the financial statements	\$	4,490,558
Deemed distribution of notes receivable to participants		(6,560)
Adjustment from contract value to fair value		2,136
Net assets available for benefits per the Form 5500	\$	4,486,134
Net appreciation in fair value of investments per the financial statements	\$	918,731
Adjustment from contract value to fair value		2,136
Net appreciation in fair value of investments per the Form 5500	\$	920,867

The following is a reconciliation of benefits paid to participants per the financial statements to the Schedule H, Form 5500 for the year ended December 31, 2013:

Benefits paid to participants	\$	1,556,059
Plus: deemed distribution of notes receivable to participants		6,560
Benefits paid to participants per the Form 5500	\$	1,562,619

SUPPLEMENTARY INFORMATION

Schedule H, Line 4(i) - Schedule of Assets
(Held at End of Year)

Westmark Products, Inc. 401(k) Profit Sharing Plan

Plan Name: Westmark Products, Inc. 401(k) Profit Sharing Plan
Plan Sponsor: Westmark Products, Inc.
Plan Number: 001
Employer Identification Number: 91-1434613

2013 Schedule H, line 4(i) - Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrow, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost*	Current value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Large Cap Growth I SA-R6	**	\$ 824,418
	MFS Investment Management	Mutual Fund MFS Value R2 Fund	**	678,731
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2020 Fd R6	**	629,582
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2030 Fd R6	**	448,286
*	Union Bond & Trust Company	Common/Collective Trust Principal Stable Value Fund	**	350,626
	Jennison Dryden	Mutual Fund Prudential Jenn Mdcg Gr A Fund	**	331,112
	American Funds Service Company	Mutual Fund Am Fds EuroPacific Grth R3 Fd	**	264,631
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2040 Fd R6	**	200,083
	Delaware Investments	Mutual Fund Delaware Corp Bond A Fund	**	185,823

* Party-in-interest.

** Amounts not required as investments are participant directed.

The above data is based upon information which has been certified as complete and accurate by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, trustee.

Westmark Products, Inc. 401(k) Profit Sharing Plan

**Schedule H, Line 4(i) - Schedule of Assets
(Held at End of Year)**

Plan Name: Westmark Products, Inc. 401(k) Profit Sharing Plan
Plan Sponsor: Westmark Products, Inc.
Plan Number: 001
Employer Identification Number: 91-1434613

2013 Schedule H, line 4(i) - Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrow, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost*	Current value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Small Cap S&P 600 Index SA-R6	**	179,090
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Real Estate Secs SA-R6	**	58,909
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2050 Fd R6	**	52,851
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2010 Fd R6	**	41,452
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Mid Cap S&P 400 Idx SA-R6	**	27,508
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2025 Fd R6	**	25,260
	The American Funds	Mutual Fund AME Fnds Cap Wld Gr & In R3 Fd	**	21,398
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Large Cap S&P 500 Index SA-R6	**	20,813
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Mid Cap Value I SA-R6	**	17,973
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2045 Fd R6	**	12,190

* Party-in-interest.

** Amounts not required as investments are participant directed.

The above data is based upon information which has been certified as complete and accurate by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, trustee.

Westmark Products, Inc. 401(k) Profit Sharing Plan**Schedule H, Line 4(i) - Schedule of Assets
(Held at End of Year)**

Plan Name: Westmark Products, Inc. 401(k) Profit Sharing Plan
Plan Sponsor: Westmark Products, Inc.
Plan Number: 001
Employer Identification Number: 91-1434613

2013 Schedule H, line 4(i) - Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrow, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost*	Current value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Small Cap Growth I SA-R6	**	9,949
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2035 Fd R6	**	6,814
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2015 Fd R6	**	3,947
	Goldman Sachs	Mutual Fund Goldman Sachs SmCVal Svc Fund	**	2,436
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2055 Fd R6	**	1,044
	Oppenheimer	Mutual Fund Oppen Developing Mkts N Fund	**	121
*	Principal Trust Company	Common/Collective Trust Prin Trust Income Fund R6	**	40
	Participant Loans	Interest rates range from 5.25% to 10.25%, secured by vested balances, maturing through November 2018	**	85,789
	Total			<u>\$ 4,480,876</u>

* Party-in-interest.

** Amounts not required as investments are participant directed.

The above data is based upon information which has been certified as complete and accurate by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, trustee.

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

WESTMARK PRODUCTS INC 401(K) PROFIT SHARING P

EIN 91 1434613
 PLAN NUMBER 001
 PLAN YEAR 01/01/2013 TO 12/31/2013

(A)	(B) Identity of issuer, 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
	American Funds Service Company	Registered Investment Company Am Fds EuroPacific Grth R3 Fd	\$ 0.00	\$ 264,631.07
	The American Funds	Registered Investment Company AME FND5 CAP WLD GR & IN R3 FD	\$ 0.00	\$ 21,398.15
	Delaware Investments	Registered Investment Company DELAWARE CORP BOND A FUND	\$ 0.00	\$ 185,822.85
	Goldman Sachs	Registered Investment Company Goldman Sachs SmCVal Svc Fund	\$ 0.00	\$ 2,436.01
	MFS Investment Management	Registered Investment Company MFS Value R2 Fund	\$ 0.00	\$ 678,730.86
	Oppenheimer	Registered Investment Company Oppen Developing Mkts N Fund	\$ 0.00	\$ 121.23
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LargeCap Growth I SA-R6	\$ 0.00	\$ 824,417.88
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCap S&P 500 Index SA-R6	\$ 0.00	\$ 20,813.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-R6	\$ 0.00	\$ 27,508.05
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Value I SA-R6	\$ 0.00	\$ 17,973.14
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Real Estate Secs SA-R6	\$ 0.00	\$ 58,909.44
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmallCap Growth I SA-R6	\$ 0.00	\$ 9,948.73
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-R6	\$ 0.00	\$ 179,090.16
*	Principal Trust Company	Common/Collective Trust Prin Trust Income Fund R6	\$ 0.00	\$ 38.92
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2010 Fd R6	\$ 0.00	\$ 41,452.41

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

WESTMARK PRODUCTS INC 401(K) PROFIT SHARING P

EIN 91 1434613
PLAN NUMBER 001
PLAN YEAR 01/01/2013 TO 12/31/2013

(A)	(B) Identity of issuer, 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
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2015 Fd R6	\$ 0.00	\$ 3,946.61
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2020 Fd R6	\$ 0.00	\$ 629,582.04
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2025 Fd R6	\$ 0.00	\$ 25,260.26
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2030 Fd R6	\$ 0.00	\$ 448,285.93
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2035 Fd R6	\$ 0.00	\$ 6,814.46
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2040 Fd R6	\$ 0.00	\$ 200,083.49
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2045 Fd R6	\$ 0.00	\$ 12,189.93
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2050 Fd R6	\$ 0.00	\$ 52,850.68
*	Principal Trust Company	Common/Collective Trust Prin Trust Tgt 2055 Fd R6	\$ 0.00	\$ 1,044.34
*	Union Bond & Trust Company	Common/Collective Trust Principal Stable Value Fund	\$ 0.00	\$ 352,762.00
	Jennison Dryden	Registered Investment Company PRUDENTIAL JENN MDCP GR A FUND	\$ 0.00	\$ 331,112.31
	Participant Loans	Range of Interest Rates Rates Range From 5.25% To 10.25%	\$ 0.00	\$ 79,229.00