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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
EAST BALT., INC. EMPLOYEES' PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/1981

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

EAST BALT US, LLC

1801 WEST 31ST PLACE
CHICAGO, IL 60608

2b Employer Identification Number (EIN)
27-5025647

2c Sponsor's telephone number
773-376-4444

2d Business code (see instructions)
311800

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

GEBHARDT PENSION CONSULTING LLC

10 BALLYHEAN COURT
TIMONIUM, MD 21093

Preparer's telephone number (optional)
443-421-1505

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	119
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**	31
b	Retired or separated participants receiving benefits	**6b**	6
c	Other retired or separated participants entitled to future benefits	**6c**	43
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	80
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	80
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 3D 3H

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

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

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

A Name of plan
EAST BALT., INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
EAST BALT US, LLC

D Employer Identification Number (EIN)
27-5025647

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2013

2 Assets:			
a Market value	**2a**		26332126
b Actuarial value	**2b**		26332126
3 Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	5	4494630
b For terminated vested participants	**3b**	66	7816120
c For active participants:			
(1) Non-vested benefits	**3c(1)**		166663
(2) Vested benefits	**3c(2)**		12254058
(3) Total active	**3c(3)**	48	12420721
d Total	**3d**	119	24731471
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
a Funding target disregarding prescribed at-risk assumptions	**4a**		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**		
5 Effective interest rate	**5**		6.41 %
6 Target normal cost	**6**		980876

Statement by Enrolled Actuary

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

SIGN HERE

	10/03/2014
Signature of actuary	Date
JOSEPH W GEBHARDT, EA	14-04399
Type or print name of actuary	Most recent enrollment number
GEBHARDT PENSION CONSULTING LLC	443-421-1505
Firm name	Telephone number (including area code)
10 BALLYHEAN CT TIMONIUM, MD 21093	
Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	2734720
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	2734720
10	Interest on line 9 using prior year's actual return of 12.09 %	0	330628
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		522696
	b Interest on (a) using prior year's effective interest rate of 7.05 % except as otherwise provided (see instructions)		36850
	c Total available at beginning of current plan year to add to prefunding balance		559546
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	3065348

Part III Funding Percentages

14	Funding target attainment percentage	14	94.86 %
15	Adjusted funding target attainment percentage	15	106.47 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/07/2013	47000	0	02/28/2013	47000	0
01/09/2013	47000	0	03/17/2013	47000	0
01/31/2013	94000	0	03/14/2013	47000	0
02/08/2013	47000	0	03/25/2013	47000	0
02/15/2013	47000	0	03/29/2013	47000	0
02/22/2013	47000	0	04/05/2013	47000	0
			Totals ► 18(b)	2444000	18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2367723

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part II Beginning of Year Carryover and Prefunding Balances

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

Part III Funding Percentages

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

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	47000	0			
04/15/2013	47000	0			
05/03/2013	47000	0			
12/31/2013	1692000	0			
			Totals ► 18(b)		18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
	b Contributions made to avoid restrictions adjusted to valuation date	19b	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)			**21b**	0
22 Weighted average retirement age			**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	980876
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2719494	597573
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1578449

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	1578449
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	2367723

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	789274
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected	☐ 2 plus 7 years	☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010	☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

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 01/01/2013 and ending 12/31/2013

A Name of plan
EAST BALT., INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EAST BALT US, LLC

D Employer Identification Number (EIN)
27-5025647

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		24155
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	973880	124109
(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)	1151537	1963535
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	24206709	21314943
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	26332126	23426742
Liabilities			
g Benefit claims payable	1g		0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	26332126	23426742

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	2444000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2444000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	91	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	868141	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		868232
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	3639872	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2567890	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		1071982
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-28815	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-28815

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4355399
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7260783	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		7260783
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		7260783
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-2905384
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] 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 [X] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BAKER TILLY VIRCHOW KRAUSE LLP **(2)** EIN: 39-0859910

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
EAST BALT., INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EAST BALT US, LLC

D Employer Identification Number (EIN)
27-5025647

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-3889187

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** 40

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

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):

EAST BALT., INC. EMPLOYEES' PENSION PLAN

Chicago, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Years Ended December 31, 2013 and 2012

EAST BALT., INC. EMPLOYEES' PENSION PLAN

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Note: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 not included as part of these statements are not applicable to the East Balt,. Inc. Employees' Pension Plan.

Baker Tilly Virchow Krause, LLP
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INDEPENDENT AUDITORS' REPORT

Trustees and Board of Directors
East Balt., Inc. Employees' Pension Plan
Chicago, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of East Balt., Inc. Employees' Pension Plan (the "Plan"), which comprise the statements 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

an independent member of BAKER TILLY INTERNATIONAL

An Affirmative Action Equal Opportunity Employer

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the East Balt., Inc. Employees' Pension Plan as of December 31, 2013, and the changes in net assets available for benefits for the year then ended December 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Other Matter—2012 Financial Statements

The financial statements of the Plan as of and for the year ended December 31, 2012, were audited by predecessor auditors whose report thereon, dated October 7, 2013, expressed an unqualified opinoin.

Other Matter - Report on Supplementary Information on the 2013 Financial Statements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, Line 4(i), Schedule of Assets (Held at End of Year) and Schedule H, Line 4(j) Schedule of Reportable Transactions for the year ended December 31, 2013 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
October 15, 2014

EAST BALT., INC. EMPLOYEES' PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2013 and 2012

ASSETS

	2013	2012
Cash, non-interest bearing	$ 24,155	$ -
Investments, at fair value		
Money market fund	124,109	973,880
Registered investment company funds	21,314,943	24,206,709
Equities	1,963,535	1,151,537
NET ASSETS AVAILABLE FOR BENEFITS	$ 23,426,742	$ 26,332,126

See accompanying notes to financial statements.

EAST BALT., INC. EMPLOYEES' PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2013 and 2012

	2013	2012
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments	$ 1,043,167	$ 1,852,649
Interest and dividends	868,232	949,444
Total investment income	1,911,399	1,852,649
Company contributions	2,444,000	2,444,000
Total Additions	4,355,399	5,246,093
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	7,260,783	1,743,406
Total Deductions	7,260,783	1,743,406
Net Change	(2,905,384)	3,502,687
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	26,332,126	22,829,439
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 23,426,742	$ 26,332,126

See accompanying notes to financial statements.

EAST BALT., INC. EMPLOYEES' PENSION PLAN

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

NOTE 1 - Description of the Plan

The following description of the East Balt., Inc. Employees' Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan's summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a non-contributory, defined benefit pension plan established for the benefit of substantially all non-union employees of East Balt US, LLC (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). An employee will become eligible if they are at least 21 years of age and have completed twelve consecutive months of service from date of hire. The Plan was amended effective September 15, 2009, and based on the amendment no employees hired after September 15, 2009 will be eligible to enter the plan.

Contributions and Funding Policy

All contributions under the Plan are made by the Company based on actuarially determined amounts. Contributions are based on the funding policy as noted in the plan document and is calculated as the minimum contribution required by ERISA for the applicable Plan year. The Plan met minimum contributions required by ERISA for the years ended December 31, 2013 and 2012.

Vesting

A participant's accrued benefit is valued annually, and participant is vested according to the following schedule:

Years of Service	Vested Percentage
Less than 3	0%
3	20
4	40
5	60
6	80
7 or more	100

Pension Benefits

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the plan document. The Plan provides for normal retirement at age 65. The Plan permits early retirement at age 62. Monthly benefit payments are determined by the application of a benefit ratio to a participant's average monthly salary for the five consecutive calendar years yielding the highest average. Upon termination of employment, participants have the option of receiving their vested benefit in the form of a one-time lump sum payment or a monthly annuity payable for their lifetime.

When an active employee dies, his or her spouse, if the proper elections were made, will receive a joint and survivor monthly annuity of a specific percentage of the deceased employee's monthly benefits. A surviving spouse will begin to receive annuity payments at the time the deceased employee would have reached the early retirement age of 62. Active employees who become disabled, as defined by the Plan, receive the full value of their accrued benefit as soon as practical in the plan year in which the disability was determined.

NOTE 1 - Description of the Plan (cont.)

Administrative Expenses

The Plan's expenses are paid by the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements.

Benefit Payments

Benefits are recorded when paid.

Termination of Plan

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. See Note 8 for details.

In the event of plan termination, the assets of the plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

(a) Annuity benefits of former employees or their beneficiaries which they have been receiving for the last three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

(b) Other vested benefits insured by the PBGC up to the applicable limitations.

(c) All other vested benefits (that is, vested benefits not insured by the PBGC).

(d) All nonvested benefits.

If the Plan funds are not sufficient to provide benefits for all categories, benefits will be prorated to participants within the first group of which benefits cannot be provided in full.

The PBGC generally guarantees vested benefits at the level in effect on the date of plan termination. However, if benefits have been increased within the five years before plan termination, the entire amount of the plan's vested benefits or the benefit increase may not be guaranteed. Also, there is a statutory ceiling on the amount of monthly benefit the PBGC guarantees, which is adjusted periodically. The ceiling varies depending on the form of benefit payment elected by retired participant or active participants at plan termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the plan's assets to provide for accumulated benefit obligations and may also depend on the financial condition of the company and the level of benefits guaranteed by the PBGC.

NOTE 1 - Description of the Plan (cont.)

Reclassification

For comparability, certain 2012 amounts in the notes to the financial statements have been reclassified to conform with classifications adopted in 2013.

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America ("US GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Refer to NOTE 4 - Fair Value of Financial Instruments for details on inputs, valuation techniques and fair value measurement level within the fair value hierarchy

Purchases and sales of securities are recorded on a trade date basis. Interest income is reported on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment or the cost of the investment if purchased during the year.

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the plan's provisions to the service employees have rendered to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, disability and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accrued plan benefits at December 31, 2013 and 2012, is as follows:

	2013	2012
Actuarial present value of accrued plan benefits		
Participants currently receiving benefits	$ 6,260,222	$ 1,777,662
Participants entitled to deferred benefits	16,463,835	20,575,461
Total Vested Benefits	22,724,057	22,353,123
Nonvested benefits	32,924	140,507
Total Actuarial Present Value of Accrued Plan Benefits	$ 22,756,981	$ 22,493,630

The changes in the actuarial present value of the Plan's accrued plan benefits for the periods ending December 31, 2013 and 2012, are as follows:

	2013	2012
Balance at beginning of year	$ 22,493,630	$ 20,716,766
Increase (decrease) during the year attributable to:		
Increase accumulation	1,347,949	1,389,154
Benefits paid	(6,585,804)	(1,743,406)
Other changes (1)	3,666,114	2,131,116
Assumption changes (2)	1,779,563	-
Plan amendments	55,529	-
Actuarial Present Value of Accrued Plan Benefits at End of Year	$ 22,756,981	$ 22,493,630

(1) Components represent the normal operations of the pension Plan. It consist primarily of the increase due to ongoing benefit accruals (if any) and those items of Plan experience that are not associated with Plan asset performance.

(2) Assumptions changes were (i) change in mortality table, (ii) a change in the lump sum conversion interest rates from not applicable, to 1.19%, 4.53% and 5.66% and 3) a change in the optional payment form elections percentage from 100% elect a single life annuity to 20% elect a single life annuity and 80% elect a lump sum.

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Actuarial Present Value of Accumulated Plan Benefits (cont.)

The significant actuarial assumptions used in the valuation as of December 31, 2013 and 2012 were as follows:

	2013	2012
Discount rate	7.0%	7.0%
Retirement age	65	65
Mortality	2014 Static Mortality table for annuitants and non-annuitants.	1994 Group Annuity Reserving Table.
Annual salary increase	2.5% compounded annually	2.5% compounded annually

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

NOTE 3 - Investments

The following presents investments that represent 5 percent or more of the Plan's net assets for December 31, 2013 and 2012:

	2013		2012	
Investments				
PIMCO Foreign Bond Fund	$ 3,253,630		$ 2,290,530	
Vanguard 500 Index Signal Fund	2,818,365		4,313,539	
PIMCO High Yield Institutional Fund	2,806,033		2,048,169	
Credit Suisse Commodity Return Stratified Fund	2,402,153		1,201,127	*
Dodge & Cox Income Fund	2,324,230		3,766,804	
Thornburg International Value R5 Fund	2,252,705		3,123,144	
Nuveen Real Estate Securities I Fund	1,783,994		1,549,286	
Lazard Emerging Markets Equity Open Fund	1,594,976		1,334,106	
PIMCO Real Return Institutional Fund	1,132,703	*	3,014,720	

* Investment does not represent 5 percent or more of the Plan's net assets available for benefits but shown for comparability.

NOTE 3 - Investments (cont.)

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

Equities	$ 360,843
Registered investment company funds	682,324
Net appreciation in fair value of investments	$ 1,043,167

Investments, in general, are subject to various risks, including credit, interest, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term, and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 4 - Fair Value of Financial Instruments

The Plan follows accounting principles generally accepted in the United States of America for measuring, reporting, and disclosing fair value. These standards apply to all assets and liabilities that are measured, reported, and/or disclosed on a fair value basis.

As defined in the accounting standards, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Inputs to the valuation methodology are unadjusted quoted market prices for identical assets in active markets that the plan has the ability to access.

Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data. Inputs to the valuation methodology include:

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

Level 3 - Inputs that are unobservable and not corroborated by market data.

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

NOTE 4 - Fair Value of Financial Instruments (cont.)

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

Money market fund: Valued at the daily closing prices as reported by the fund.

Equities: Valued at the closing price reported on the active market on which the individual securities are traded.

Registered investment company funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end investments that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The Plan sponsor is responsible for the determination of fair value. Accordingly, they perform periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the Plan sponsor has not historically adjusted the prices obtained from the pricing services. The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy.

	December 31, 2013			
	Total	Level 1	Level 2	Level 3
Money market fund	$ 124,109	$ 124,109	$ -	$ -
Equity funds	1,963,535	1,963,535	-	-
Registered investment company funds:				
Bond Funds	9,516,596	9,516,596	$ -	$ -
Large cap equity funds	2,818,364	2,818,364	-	-
Small cap equity funds	946,154	946,154	-	-
International equity funds	3,847,682	3,847,682	-	-
Real estate fund	1,783,994	1,783,994	-	-
Commodity fund	2,402,153	2,402,153	-	-
Total Investments	$ 23,402,587	$ 23,402,587	$ -	$ -

NOTE 4 - Fair Value of Financial Instruments (cont.)

	December 31, 2012			
	Total	Level 1	Level 2	Level 3
Money market fund	$ 973,880	$ 973,880	$ -	$ -
Equity funds	1,151,537	1,151,537	-	-
Registered investment company funds:				
Bond Funds	11,120,187	11,120,187	$ -	$ -
Large cap equity funds	4,313,539	4,313,539	-	-
Small cap equity funds	1,565,284	1,565,284	-	-
International equity funds	4,457,286	4,457,286	-	-
Real estate fund	1,549,286	1,549,286	-	-
Commodity fund	1,201,127	1,201,127	-	-
Total Investments	$ 26,332,126	$ 26,332,126	$ -	$ -

NOTE 5 - Related- Party and Party In Interest Transactions

Certain fees paid by the Plan are transactions that qualify as party-in-interest transactions. Fees paid for investment management services are netted against investment returns.

NOTE 6 - Tax Status

The Plan obtained its latest determination letter on November 19, 2003, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The Plan administrator believes that the Plan, as amended, is designed in compliance with the applicable requirements of the IRC. The Plan administrator is aware of compliance violation related to calculation of lump sum benefits and will be taking the necessary steps to correct this violation. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt at the financial statement date.

U.S. generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan. The financial statements effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

NOTE 7 - Risk and Uncertainties

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

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

NOTE 8 - Subsequent Events

The Plan has evaluated subsequent events through October 15, 2014, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

In May 2014 the Board of Directors of the Plan Sponsor resolved to freeze all new entrants and accrual of benefits with an intention of funding the underfunded liability and dissolving the Plan. The Plan has not been amended or applied for a determination with the IRS or PBGC as of the date of the report and therefore has not finalized such actions.

SUPPLEMENTAL INFORMATION

EAST BALT., INC. EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4(I), SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan No. 001
EIN 27-5025647
As of December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Charles Schwab	Schwab Advisor Cash Reserves Fund	$ 841,670	$ 124,109
	Kayne Anderson MLP	Kayne Anderson MLP Investment Fund	747,647	1,043,552
	Tortoise Energy	Tortoise Energy Infrastructure Fund	899,617	919,983
	Dodge & Cox	Dodge & Cox Income Fund	2,282,651	2,324,230
	PIMCO Investments LLC	PIMCO Foreign Bond Fund	3,309,357	3,253,630
	PIMCO Investments LLC	PIMCO High Yield Institutional Fund	2,706,794	2,806,033
	PIMCO Investments LLC	PIMCO Real Return Institutional Fund	1,223,523	1,132,703
	Credit Suisse	Credit Suisse Commodity Return Stratfied Fund	2,658,011	2,402,153
	Franklin Value Investors	Franklin Small Cap Value Adv Fund	385,875	463,175
	Lazard	Lazard Emerging Markets Equity Open Fund	1,630,467	1,594,976
	Nuveen Investments	Nuveen Real Estate Securities I Fund	1,868,469	1,783,994
	Prudential Investments	Prudential Jennison Small Company A Fund	286,807	482,979
	Thornburg Investments	Thornburg International Value R5 Fund	1,837,990	2,252,705
	Vanguard	Vanguard 500 Index Signal Fund	2,037,776	2,818,365
			$ 22,716,654	$ 23,402,587

* Represents a party in interest

EAST BALT., INC. EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4(J), SCHEDULE OF REPORTABLE TRANSACTIONS
Plan No. 001
EIN 27-5025647
As of December 31, 2013

(a) Identity of Party Involved	(b) Description of asset (include interest rate and maturity date in case of a loan)	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Series of transactions							
PIMCO Investments LLC	PIMCO Real Return Fund	$ -	$ 1,743,000	$ -	$ 1,518,620	$ 1,743,000	$ 224,380
PIMCO Investments LLC	PIMCO Foreign Bond Fund	1,461,000	-	-	-	1,461,000	-
* Charles Schwab	Schwab Advisor Cash Reserve Fund	6,718,035	-	-	-	6,718,035	-
* Charles Schwab	Schwab Advisor Cash Reserve Fund	-	6,879,934	-	6,879,934	6,879,934	-
Dodge & Cox	Dodge & Cox Income Fund	-	1,455,000	-	1,300,296	1,455,000	154,704
Thornburg Investments	Thornburg International Value Fund	-	1,226,000	-	1,148,681	1,226,000	77,319
Vanguard	Vanguard 500 Index	-	2,440,000	-	1,966,604	2,440,000	473,396
Credit Suisee	Credit Suisse Commodity Return Strat I Fund	1,595,000	-	-	-	1,595,000	-

* Represents a party-in-interest

Column (e) is not presented as it is not applicable.

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).

► **Complete all entries in accordance with the Instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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
East Balt., Inc. Employees' Pension Plan

1b Three-digit plan number (PN) ► 001

1c Effective date of plan 05/01/1981

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

East Balt US, LLC

1801 West 31st Place

US Chicago IL 60608

2b Employer Identification Number (EIN) 27-5025647

2c Sponsor's telephone number (773) 376-4444

2d Business code (see instructions) 311800

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	Signature of plan administrator	Date: 10/15/2014	Enter name of individual signing as plan administrator: John W Kent
SIGN HERE	Signature of employer/plan sponsor	Date: 10/15/2014	Enter name of individual signing as employer or plan sponsor: John W Kent
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	119
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**	31
b	Retired or separated participants receiving benefits	**6b**	6
c	Other retired or separated participants entitled to future benefits	**6c**	43
d	Subtotal. Add lines **6a, 6b,** and **6c**	**6d**	80
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	80
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 3D 3H

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information - Small Plan)
- **(3)** [ ] ____ **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Schedule SB, line 26 -
Schedule of Active Participant Data

East Balt., Inc. Employees' Pension Plan

27-5025647/001

For the plan year 01/01/2013 through 12/31/2013

Years of Credited Service

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under 25										
25 to 29		1	1							
30 to 34		1		1						
35 to 39										
40 to 44		1	1	2						
45 to 49		2	1	2	1					
50 to 54		1	3	1	3					
55 to 59		1	4	7	3					
60 to 64			3	2	3					
65 to 69			1		1					
70 & up										

Schedule SB, line 32 -
Schedule of Amortization Bases

East Balt., Inc. Employees' Pension Plan

27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	01/01/2011	3,697,938	Shortfall	2,719,494	5	597,573
Totals:				$2,719,494		$597,573

Schedule SB, line 22 -
Description of Weighted Average Retirement Age

East Balt., Inc. Employees' Pension Plan

27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 19 -
Discounted Employer Contributions

East Balt., Inc. Employees' Pension Plan

27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

Valuation Date: 01/01/2013

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	**01/07/2013**	**$47,000**					
Applied to Quarterly Contribution	04/15/2013	47,000	46,952	0	47,000	6.41	0
Deposited Contribution	**01/09/2013**	**$47,000**					
Applied to Quarterly Contribution	04/15/2013	47,000	46,936	0	47,000	6.41	0
Deposited Contribution	**01/31/2013**	**$94,000**					
Applied to Quarterly Contribution	04/15/2013	94,000	93,521	0	94,000	6.41	0
Deposited Contribution	**02/08/2013**	**$47,000**					
Applied to Quarterly Contribution	04/15/2013	47,000	46,697	0	47,000	6.41	0
Deposited Contribution	**02/15/2013**	**$47,000**					
Applied to Quarterly Contribution	04/15/2013	47,000	46,641	0	47,000	6.41	0
Deposited Contribution	**02/22/2013**	**$47,000**					
Applied to Quarterly Contribution	04/15/2013	47,000	46,586	0	47,000	6.41	0
Deposited Contribution	**02/28/2013**	**$47,000**					
Applied to Quarterly Contribution	04/15/2013	26,151	25,894	0	26,151	6.41	0
Applied to Quarterly Contribution	07/15/2013	20,849	20,644	0	20,849	6.41	0
Deposited Contribution	**03/07/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,483	0	47,000	6.41	0
Deposited Contribution	**03/14/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,427	0	47,000	6.41	0
Deposited Contribution	**03/21/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,372	0	47,000	6.41	0
Deposited Contribution	**03/29/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,309	0	47,000	6.41	0
Deposited Contribution	**04/05/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,254	0	47,000	6.41	0
Deposited Contribution	**04/12/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,199	0	47,000	6.41	0
Deposited Contribution	**04/20/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	47,000	46,136	0	47,000	6.41	0
Deposited Contribution	**04/25/2013**	**$47,000**					
Applied to Quarterly Contribution	07/15/2013	5,302	5,200	0	5,302	6.41	0
Applied to Quarterly Contribution	10/15/2013	41,698	40,897	0	41,698	6.41	0
Deposited Contribution	**05/03/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	47,000	46,034	0	47,000	6.41	0
Deposited Contribution	**05/09/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	47,000	45,987	0	47,000	6.41	0
Deposited Contribution	**05/18/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	47,000	45,917	0	47,000	6.41	0
Deposited Contribution	**05/24/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	47,000	45,870	0	47,000	6.41	0
Deposited Contribution	**05/31/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	47,000	45,815	0	47,000	6.41	0
Deposited Contribution	**06/07/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	47,000	45,761	0	47,000	6.41	0
Deposited Contribution	**06/14/2013**	**$47,000**					
Applied to Quarterly Contribution	10/15/2013	31,453	30,587	0	31,453	6.41	0
Applied to Quarterly Contribution	01/15/2014	15,547	15,119	0	15,547	6.41	0
Deposited Contribution	**06/21/2013**	**$47,000**					

Schedule SB, line 19 -
Discounted Employer Contributions

East Balt., Inc. Employees' Pension Plan

27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

Valuation Date: 01/01/2013

Applied to Quarterly Contribution	01/15/2014	47,000	45,652	0	47,000	6.41	0
Deposited Contribution	**06/28/2013**	**$47,000**					
Applied to Quarterly Contribution	01/15/2014	47,000	45,597	0	47,000	6.41	0
Deposited Contribution	**07/05/2013**	**$47,000**					
Applied to Quarterly Contribution	01/15/2014	47,000	45,543	0	47,000	6.41	0
Deposited Contribution	**07/12/2013**	**$188,000**					
Applied to Quarterly Contribution	01/15/2014	188,000	181,955	0	188,000	6.41	0
Deposited Contribution	**08/09/2013**	**$94,000**					
Applied to MRC	01/01/2013	83,396	80,331	0	0	6.41	0
Applied to Quarterly Contribution	01/15/2014	10,604	10,214	0	10,604	6.41	0
Deposited Contribution	**08/30/2013**	**$94,000**					
Applied to MRC	01/01/2013	94,000	90,222	0	0	6.41	0
Deposited Contribution	**09/06/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	32,712	31,360	0	0	6.41	0
Applied to MRC	01/01/2013	14,288	13,697	0	0	6.41	0
Deposited Contribution	**09/13/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	45,004	0	0	6.41	0
Deposited Contribution	**09/20/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,950	0	0	6.41	0
Deposited Contribution	**09/27/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,896	0	0	6.41	0
Deposited Contribution	**10/04/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,843	0	0	6.41	0
Deposited Contribution	**10/10/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,797	0	0	6.41	0
Deposited Contribution	**10/18/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,736	0	0	6.41	0
Deposited Contribution	**10/25/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,683	0	0	6.41	0
Deposited Contribution	**10/31/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,637	0	0	6.41	0
Deposited Contribution	**11/12/2013**	**$94,000**					
Applied to Additional Contribution	01/01/2013	94,000	89,093	0	0	6.41	0
Deposited Contribution	**11/20/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,486	0	0	6.41	0
Deposited Contribution	**11/26/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,440	0	0	6.41	0
Deposited Contribution	**12/06/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,365	0	0	6.41	0
Deposited Contribution	**12/12/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,319	0	0	6.41	0
Deposited Contribution	**12/19/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,267	0	0	6.41	0
Deposited Contribution	**12/24/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,229	0	0	6.41	0
Deposited Contribution	**12/31/2013**	**$47,000**					
Applied to Additional Contribution	01/01/2013	47,000	44,169	0	0	6.41	0
Totals for Deposited Contribution		$2,444,000	$2,367,723	$0	$1,420,604		

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

East Balt., Inc. Employees' Pension Plan
27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

Valuation Date: 01/01/2013

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

New participants are not included in current year's valuation

Retrospective Compensation - Highest 5 consecutive years of service

Form of Payment - Assumed form of payment for funding is 20% Life Annuity and 80% lump sum equivalent of normal form. Funding Target for lump sum is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	1.62
Segment 2	6 - 20	4.40
Segment 3	> 20	5.45

Segment rates as of September 30, 2012 As permitted under IRC 430(h)(2)(C)(iv)(II)

Segment #	Year	Rate %
Segment 1	0 - 5	4.94
Segment 2	6 - 20	6.15
Segment 3	> 20	6.76

Pre-Retirement - Mortality Table - None

Turnover/Disability - None

Salary Scale - 2%

Expense Load - None

Ancillary Ben Load - None

Post-Retirement - Mortality Table - 13A - 2013 Funding Target - Annuitant - IRC 430(h)(3)(A)

Cost of Living - None

Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) at 7%
or
13E - 2013 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8%

Post-Retirement - Interest - 8%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

East Balt., Inc. Employees' Pension Plan

27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

Schedule SB, Part V
Summary of Plan Provisions

East Balt., Inc. Employees' Pension Plan
27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

Employer: East Balt US, LLC

Type of Entity - C-Corporation

EIN: 27-5025647 TIN: Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 05/01/1981 Year end - 12/31/2013 Valuation - 01/01/2013

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - Attainment of age 65

Early - Attainment of age 62

Average Compensation: Highest 5 consecutive years of service

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the graded benefit formula below:

Employee Classification	Benefit Formula
	2.5% of average monthly compensation per year of service after 01/01/1994 beginning year 1 limited to 20 year(s) plus 0.5% of average monthly compensation per year of service after 01/01/1994 beginning year 21 limited to 35 year(s) plus Fresh Start Accrued Benefit

Accrued Benefit - Unit credit based on service. Service prior to 01/01/1994 is excluded

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum: None

IRS Limitations: 415 Limits - Percent: 100 Dollar: $205,000

Maximum 401(a)(17) compensation - $255,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
Life Annuity Guaranteed for 5 or 10 Years
Joint with 50%, 66.67%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-2	0%
3	20%
4	40%
5	60%
6	80%
7	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions

East Balt., Inc. Employees' Pension Plan

27-5025647 / 001

For the plan year 01/01/2013 through 12/31/2013

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.00
Segment 2	6 - 20	3.57
Segment 3	> 20	4.77

Mortality Table - 13E - 2013 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 7%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Post-Retirement - Interest - 7%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

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

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

A Name of plan
East Balt., Inc. Employees' Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
East Balt US, LLC

D Employer Identification Number (EIN)
27-5025647

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2013			
2	Assets:			
	a Market value	2a		26,332,126
	b Actuarial value	2b		26,332,126
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	5	4,494,630
	b For terminated vested participants	3b	66	7,816,120
	c For active participants:			
	(1) Non-vested benefits	3c(1)		166,663
	(2) Vested benefits	3c(2)		12,254,058
	(3) Total active	3c(3)	48	12,420,721
	d Total	3d	119	24,731,471
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.41 %
6	Target normal cost	6		980,876

Statement by Enrolled Actuary

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

SIGN HERE

JW Gebhardt

Signature of actuary

10/03/2014

Date

Joseph W Gebhardt, EA

Type or print name of actuary

14-04399

Most recent enrollment number

Gebhardt Pension Consulting LLC

Firm name

(443) 421-1505

Telephone number (including area code)

10 Ballyhean Ct

US Timonium MD 21093

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	2,734,720
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	2,734,720
10	Interest on line 9 using prior year's actual return of 12.09%	0	330,628
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		522,696
b	Interest on (a) using prior year's effective interest rate of 7.05% except as otherwise provided (see instructions)		36,850
c	Total available at beginning of current plan year to add to prefunding balance		559,546
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	3,065,348

Part III Funding Percentages

14	Funding target attainment percentage	14	94.86 %
15	Adjusted funding target attainment percentage	15	106.47 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/07/2013	47,000		03/14/2013	47,000	
01/09/2013	47,000		03/25/2013	47,000	
01/31/2013	94,000		03/29/2013	47,000	
02/08/2013	47,000		04/05/2013	47,000	
02/15/2013	47,000		04/12/2013	47,000	
02/22/2013	47,000		04/15/2013	47,000	
02/28/2013	47,000		05/03/2013	47,000	
03/17/2013	47,000		12/31/2013	1,692,000	
			Totals ► 18(b)	2,444,000	18(c)

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2,367,723

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	4.94 %	6.15 %	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):		
a Target normal cost (line 6)	31a	980,876
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2,719,494	597,573
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month_____ Day_____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1,578,449

	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	36	1,578,449
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2,367,723
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	789,274
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

EAST BALT., INC. EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4(J), SCHEDULE OF REPORTABLE TRANSACTIONS
Plan No. 001
EIN 27-5025647
As of December 31, 2013

(a) Identity of Party Involved	(b) Description of asset (include interest rate and maturity date in case of a loan)	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Series of transactions							
PIMCO Investments LLC	PIMCO Real Return Fund	$ -	$ 1,743,000	$ -	$ 1,518,620	$ 1,743,000	$ 224,380
PIMCO Investments LLC	PIMCO Foreign Bond Fund	1,461,000	-	-	-	1,461,000	-
* Charles Schwab	Schwab Advisor Cash Reserve Fund	6,718,035	-	-	-	6,718,035	-
* Charles Schwab	Schwab Advisor Cash Reserve Fund	-	6,879,934	-	6,879,934	6,879,934	-
Dodge & Cox	Dodge & Cox Income Fund	-	1,455,000	-	1,300,296	1,455,000	154,704
Thornburg Investments	Thornburg International Value Fund	-	1,226,000	-	1,148,681	1,226,000	77,319
Vanguard	Vanguard 500 Index	-	2,440,000	-	1,966,604	2,440,000	473,396
Credit Suisee	Credit Suisse Commodity Return Strat I Fund	1,595,000	-	-	-	1,595,000	-

* Represents a party-in-interest

Column (e) is not presented as it is not applicable.

EAST BALT., INC. EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4(I), SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan No. 001
EIN 27-5025647
As of December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Charles Schwab	Schwab Advisor Cash Reserves Fund	$ 841,670	$ 124,109
	Kayne Anderson MLP	Kayne Anderson MLP Investment Fund	747,647	1,043,552
	Tortoise Energy	Tortoise Energy Infrastructure Fund	899,617	919,983
	Dodge & Cox	Dodge & Cox Income Fund	2,282,651	2,324,230
	PIMCO Investments LLC	PIMCO Foreign Bond Fund	3,309,357	3,253,630
	PIMCO Investments LLC	PIMCO High Yield Institutional Fund	2,706,794	2,806,033
	PIMCO Investments LLC	PIMCO Real Return Institutional Fund	1,223,523	1,132,703
	Credit Suisse	Credit Suisse Commodity Return Stratfied Fund	2,658,011	2,402,153
	Franklin Value Investors	Franklin Small Cap Value Adv Fund	385,875	463,175
	Lazard	Lazard Emerging Markets Equity Open Fund	1,630,467	1,594,976
	Nuveen Investments	Nuveen Real Estate Securities I Fund	1,868,469	1,783,994
	Prudential Investments	Prudential Jennison Small Company A Fund	286,807	482,979
	Thornburg Investments	Thornburg International Value R5 Fund	1,837,990	2,252,705
	Vanguard	Vanguard 500 Index Signal Fund	2,037,776	2,818,365
			$ 22,716,654	$ 23,402,587

* Represents a party in interest