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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
GRAND PACIFIC RESORTS, INC 401(K)PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1993

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

GRAND PACIFIC RESORTS, INC

5900 PASTEUR CT
SUITE 200
CARLSBAD, CA 92008

2b Employer Identification Number (EIN)
33-0582465

2c Sponsor's telephone number
760-431-8500

2d Business code (see instructions)
721110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/22/2014	TIMOTHY W SHINKLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1202
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**	1951
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	149
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2101
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	2101
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	471
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	9
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
GRAND PACIFIC RESORTS, INC 401(K)PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GRAND PACIFIC RESORTS, INC

D Employer Identification Number (EIN)
33-0582465

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

ING LIFE INSURANCE & ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
71-0294708	86509	ZH9536	2101	09/01/2012	06/30/2013

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
12436	0

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

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

STRIPE JANEAN E
STE 300
13520 EVENING CREEK DR N
SAN DIEGO, CA 92128

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
12436			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	1239173
5	Current value of plan's interest under this contract in separate accounts at year end	5	7840052

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP FUNDING AGREEMENT

b	Balance at the end of the previous year			7b	1021453
c	Additions: (1) Contributions deposited during the year	7c(1)	142319		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	17524		
	(4) Transferred from separate account	7c(4)	125750		
	(5) Other (specify below)	7c(5)	28194		
	▶ *MAY INDICATE LOAN, ASSET TRANSFER, FORFEITURE, OR MISC ADJUSTMENT DATA				
	(6) Total additions			7c(6)	313787
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	1335240
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	72077		
	(2) Administration charge made by carrier	7e(2)	198		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	21496		
	▶ *MAY INDICATE LOAN, ASSET TRANSFER, FORFEITURE, OR MISC ADJUSTMENT DATA				
	(5) Total deductions			7e(5)	93771
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	1241469

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan	**B** Three-digit plan number (PN) ▶
GRAND PACIFIC RESORTS, INC 401(K)PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
GRAND PACIFIC RESORTS, INC	33-0582465

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

ING MUTUAL FUNDS

95-4516049

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52 63	INVESTMENT PRODUCT PROVID	0	Yes [X] No [ ]	Yes [ ] No [X]	45292	Yes [ ] No [X]

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

ING LIFE INSURANCE AND ANNUITY COMP

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 60 65 66	SERVICE PROVIDER	2410	Yes [X] No [ ]	Yes [X] No [ ]	40237	Yes [ ] No [X]

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

ING FINANCIAL ADVISERS

06-1375177

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
63	BROKER/DEALER	0	Yes [X] No [ ]	Yes [ ] No [X]	23161	Yes [ ] No [X]

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

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

AMERICAN FUNDS

95-1411037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52 63	INVESTMENT PRODUCT PROVID	0	Yes [X] No [ ]	Yes [ ] No [X]	16244	Yes [ ] No [X]

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

PIMCO FUNDS

95-2632339

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52 63	INVESTMENT PRODUCT PROVID	0	Yes [X] No [ ]	Yes [ ] No [X]	10498	Yes [ ] No [X]

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN FUNDS	28 52 63	7320

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS AM BALANCD R3 94-6050854	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN FUNDS	28 52 63	6103

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS EUROPACIFIC R3 95-1411037	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN FUNDS	28 52 63	2676

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS GROWTH FND R3 52-0792143	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING FINANCIAL ADVISERS	63	3853

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS AM BALANCD R3 94-6050854	12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING FINANCIAL ADVISERS	63	2678

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS EUROPACIFIC R3 95-1411037	12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING FINANCIAL ADVISERS	63	1369

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS GROWTH FND R3 52-0792143	12B-1 DISTRIBUTION FEES

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING FINANCIAL ADVISERS	63	1270

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING LARGE CAP GROWTH PORTFOLIO SRV 20-0573935	12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 66	4422

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING U.S. STOCK INDEX PORTFOLIO SRV 55-0839540	12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 66	2696

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS AM BALANCD R3 94-6050854	SUB-TRANSFER/REIMBURSEMENT FEES INSURANCE MORTALITY AND EXPENSE CHARGE

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 66	1875

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS EUROPACIFIC R3 95-1411037	SUB-TRANSFER/REIMBURSEMENT FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	1451

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING AMCEN SM-MD CP VAL PORT SRV 2 45-0467862	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	1262

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING BARON GROWTH PORT SRV 2 75-3023525	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	1285

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING INVESCO EQTY & INC PORT SRV 2 52-2354153	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	3935

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING INVESCO GRW & INC PORT SRV 2 13-3729210	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	1400

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING JPMORGAN MID CAP VAL PORT SRV 2 75-3023510	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	6350

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING LARGE CAP GROWTH PORTFOLIO SRV 20-0573935	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	1934

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING OPPENHMR GLOBAL PORT SRV 2 75-3023503	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	28 52 63	2061

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING TROWEPRICE DIVR MDCP GR PT SRV 52-2354156	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 65 66	1443

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING TROWEPRICE GRWTH EQTY PORT SRV 06-1496081	SUB-TRANSFER/REIMBURSEMENT FEES ACCOUNT MAINTENANCE FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 66	5528

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING U.S. STOCK INDEX PORTFOLIO SRV 55-0839540	SUB-TRANSFER/REIMBURSEMENT FEES INSURANCE MORTALITY AND EXPENSE CHARGE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY COMP	60 66	3077

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOTAL RETURN FUND R 33-0239892	SUB-TRANSFER/REIMBURSEMENT FEES INSURANCE MORTALITY AND EXPENSE CHARGE

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	2581
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING AMCEN SM-MD CP VAL PORT SRV 2 45-0467862	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	2329
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING BARON GROWTH PORT SRV 2 75-3023525	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	1448
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING INTERNATIONAL INDEX PORT S2 26-1751965	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	1795
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING INVESCO EQTY & INC PORT SRV 2 52-2354153	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	2435
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING JPMORGAN MID CAP VAL PORT SRV 2 75-3023510	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	8467
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING LARGE CAP GROWTH PORTFOLIO SRV 20-0573935	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	2931

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING OPPENHMR GLOBAL PORT SRV 2 75-3023503	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	3123

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING TROWEPRICE DIVR MDCP GR PT SRV 52-2354156	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	2149

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING TROWEPRICE GRWTH EQTY PORT SRV 06-1496081	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	7318
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING U.S. STOCK INDEX PORTFOLIO SRV 55-0839540	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PIMCO FUNDS	28 63	1737
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO LOW DURATION FUND R 33-0239887	INVESTMENT MANAGEMENT 12B-1 DISTRIBUTION FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PIMCO FUNDS	28 63	7521
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO TOTAL RETURN FUND R 33-0239892	INVESTMENT MANAGEMENT 12B-1 DISTRIBUTION FEES	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING MUTUAL FUNDS	28 52 63	5737
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ING INVESCO GRW & INC PORT SRV 2 13-3729210	INVESTMENT MANAGEMENT INVESTMENT MANAGEMENT FEES 12B-1 DISTRIBUTION FEES	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name: ALDRICH, KILBRIDE AND TATONE, LLP	**b** EIN: 95-2802865	
c Position: AUDITOR		
d Address: 680 HAWTHORNE AVE SE SALEM, OR 97301	**e** Telephone: 760-431-8440	

Explanation: .

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
GRAND PACIFIC RESORTS, INC 401(K)PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GRAND PACIFIC RESORTS, INC

D Employer Identification Number (EIN)
33-0582465

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE & ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	7840052

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
GRAND PACIFIC RESORTS, INC 401(K)PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GRAND PACIFIC RESORTS, INC

D Employer Identification Number (EIN)
33-0582465

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	408361	506525
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	0	
(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)	6082071	7840052
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1021452	1241469
(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	7511884	9588046
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	7511884	9588046

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)	505306	
	(B) Participants	2a(1)(B)	813163	
	(C) Others (including rollovers)	2a(1)(C)	11675	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1330144
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	17976	
	(F) Other	2b(1)(F)	17524	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		35500
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1024158
(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		2081
d Total income. Add all **income** amounts in column (b) and enter total	2d		2391883
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	310492	
(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)		310492
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		2819
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)	2410	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2410
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		315721
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2076162
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: AKT LLP **(2)** EIN: 93-0623286

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		2562
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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)

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
GRAND PACIFIC RESORTS, INC 401(K)PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GRAND PACIFIC RESORTS, INC

D Employer Identification Number (EIN)
33-0582465

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**

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): 71-0294708

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

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):

GRAND PACIFIC RESORTS, INC.
401(K) PLAN

Financial Statements with Supplemental Schedules

June 30, 2013 and 2012

AKT
CPAs AND BUSINESS CONSULTANTS

GRAND PACIFIC RESORTS, INC. 401(k) PLAN
Financial Statements and Supplemental Schedules
June 30, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee
Grand Pacific Resorts, Inc. 401(k) Plan
Carlsbad, California

REPORT ON THE FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of Grand Pacific Resorts 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of June 30, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended June 30, 2013, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

BASIS FOR DISCLAIMER OF OPINION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of June 30, 2013 and 2012, and for the year ended June 30, 2013, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

DISCLAIMER OF OPINION

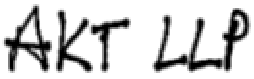
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

OTHER MATTER

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

REPORT ON FORM AND CONTENT IN COMPLIANCE WITH DOL RULES AND REGULATIONS

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



AKT LLP

Carlsbad, California
September 25, 2014

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

Statements of Net Assets Available for Benefits

June 30, 2013 and 2012

ASSETS	2013	2012
Investments, at Fair Value		
Pooled separate accounts	$ 7,840,052	$ 6,082,071
Insurance company general account	1,239,174	1,021,452
	9,079,226	7,103,523
Participant receivables	2,703	2,496
Notes receivable from participants	506,525	408,361
Total Assets	9,588,454	7,514,380
Adjustment from fair value to contract value for fully benefit responsive investment contract	2,295	-
Net Assets Available for Benefits	$ 9,590,749	$ 7,514,380

See accompanying notes to financial statements.

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended June 30, 2013

Additions to Net Assets Attributed to:		
Investment return:		
Net appreciation in fair value of investments	$	1,024,158
Dividends and other interest		17,524
Other income		2,081
Total Investment Return		1,043,763
Interest on notes receivable from participants		17,976
Contributions:		
Participant		813,370
Employer		505,306
Rollover		11,675
Total Contributions		1,330,351
Total Additions		2,392,090
Deductions from Net Assets Attributed to:		
Benefits paid to participants		310,492
Corrective distributions		2,819
Administrative expenses		2,410
Total Deductions		315,721
Net Increase		2,076,369
Net Assets Available for Benefits at Beginning of Year		7,514,380
Net Assets Available for Benefits at End of Year	$	9,590,749

See accompanying notes to financial statements.

Note 1 - Description of the Plan

The following description of the Grand Pacific Resorts, Inc. 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering all eligible employees of Grand Pacific Resorts, Inc., (Company). All employees of the Company that are at least 21 years of age and have completed at least 1 year of service (1,000 hours) may enroll in the Plan. The Plan is a safe harbor plan which exempts the Plan from anti-discrimination requirements by mandating that the Company make minimum contributions to all participant accounts making elective contributions. The Plan provides participants with a salary deferral option pursuant to Section 401(k) of the Internal Revenue Code. The Company serves as the sponsor of the Plan. The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Contributions
Each year participants may contribute up to a specified percent of pretax annual compensation, subject to limits of the tax law as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company's safe harbor matching contribution is equal to the sum of 100% of the amount of the participant's elective deferrals that do not exceed 3% of the participant's compensation, plus 50% of the amount of the participant's elective deferrals that exceed 3% but not more than 5% of the participant's compensation.

Participant Accounts
The Plan currently offers various pooled separate accounts and a fixed general account as investment options for participants. Each participant's account is credited with the participant's contribution, the Company's safe harbor matching contribution and an allocation of Plan earnings. Allocations are based on participant earnings or account balances, as defined by the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. Asset management, custodian, and plan administration fees are charged to participant accounts on a pro-rata basis.

Vesting
Participants are immediately vested in their contributions and the Company's contributions plus actual earnings thereon.

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Loans must be repaid within 5 years and are secured by the balance in the participant's account and bear interest at a rate commensurate with rates charged by commercial lenders for loans made under similar circumstances. Interest rates range from 3.25% to 8.25% during the year ended June 30, 2013.

Payment of Benefits
On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or may elect to receive an annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Note 1 - Description of the Plan, continued

Forfeitures
Forfeited non-vested accounts totaled $92,303 and $89,052 at June 30, 2013 and 2012, respectively. These accounts will be used to reduce the Company's contributions. There were no forfeitures used during the year ended June 30, 2013 and 2012.

Administrative Expenses
Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. In addition, certain Plan expenses are deducted from participant accounts or investment income, and the remainder of the Plan expenses are paid by the Company.

Note 2 - Summary of Significant Accounting Policies

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

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

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

Investments Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of June 30, 2013 and 2012. Delinquent notes receivable are reclassified as distributions based on the terms of the Plan Document.

Payment of Benefits
Benefits are recorded when paid.

Subsequent Events
The Plan has evaluated subsequent events through September 25, 2014, which is the date the financial statements were available to be issued.

Note 3 - Information Certified by the Custodian

The Plan's cash and investments are held by The ING Life Insurance and Annuity Company, the Custodian of the Plan as of June 30, 2013 and June 30, 2012. The Plan Administrator has obtained a certification from the Custodian as of June 30, 2013 and 2012 and for the year ended June 30, 2013, that the following information provided to the Plan Administrator by the Custodian is complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Net appreciation of fair value of investments
- Dividend and interest income

Note 4 - Investments

The following presents investments that represent 5 percent or more of the Plan's net assets:

	2013	2012
ING US Stock Index Portfolio	$ 1,268,217	$ 919,100
ING Fixed Account	1,241,469	1,021,452
ING Large Cap Growth Port Svc. Class	934,688	494,460
American Funds American Balanced Fund R2	822,222	703,338
ING Invesco Growth & Income Portfolio	689,724	N/A
PIMCO Total Return Fund	680,265	680,466
American Funds EuroPacific Growth Fund R2	528,549	390,313

N/A - Indicates investment balance did not exceed 5% of net assets available for benefits at year end.

During the year ended June 30, 2013, the Plan's pooled separate account investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated by $1,024,158.

Note 5 - Fair Value Measurements

The Financial Accounting Standards Board (FASB) provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this framework are described below:

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

Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

Note 5 - Fair Value Measurements, continued

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

Pooled separate accounts (PSA): PSAs invest in a variety of domestic stocks, international stocks, mutual funds, bonds and other securities. The majority of the underlying securities have observable level 1 quoted pricing inputs. While the underlying asset values are generally quoted prices the net asset value (NAV) of the separate PSAs are not publically quoted. PSAs can be redeemed on a daily basis and have a daily redemption notice period. Each PSA has its own investment strategy. Participants should refer to the individual PSA's prospectus for a more complete description of the PSA and its investment strategy.

Insurance company general account (guaranteed interest): Fair value is the amount Plan participants would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity. This fair value represents contract value adjusted to reflect current market interest rates.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Assets at Fair Value as of June 30, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Large Growth	$ -	$ 1,461,996	$ -	$ 1,461,996
Large Blend	-	1,268,217	-	1,268,217
Asset Allocation	-	1,255,818	-	1,255,818
Bond Funds	-	963,843	-	963,843
Foreign Large Blend	-	726,639	-	726,639
Large Value	-	689,724	-	689,724
Mid-Cap Value	-	499,211	-	499,211
Mid-Cap Growth	-	459,657	-	459,657
World Stock	-	283,186	-	283,186
Small Cap Blend	-	105,898	-	105,898
Mid-Cap Blend	-	74,237	-	74,237
Emerging Markets	-	25,254	-	25,254
Real Estate	-	17,597	-	17,597
Commodities	-	6,373	-	6,373
Money market	-	2,402	-	2,402
Total pooled separate accounts	-	7,840,052	-	7,840,052
Insurance company general account	-	-	1,239,174	1,239,174
Total assets at fair value	$ -	$ 7,840,052	$ 1,239,174	$ 9,079,226

Note 5 - Fair Value Measurements, continued

	Assets at Fair Value as of June 30, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Large Growth	$ -	$ 1,175,906	$ -	$ 1,175,906
Large Blend	-	1,163,280	-	1,163,280
Asset Allocation	-	972,717	-	972,717
Bond Funds	-	905,649	-	905,649
Foreign Large Blend	-	620,167	-	620,167
Mid-Cap Growth	-	403,883	-	403,883
Mid-Cap Value	-	265,375	-	265,375
World Stock	-	210,689	-	210,689
Large Value	-	186,342	-	186,342
Small Cap Blend	-	59,195	-	59,195
Real Estate	-	41,323	-	41,323
Mid-Cap Blend	-	38,478	-	38,478
Commodities	-	34,575	-	34,575
Emerging Markets	-	2,814	-	2,814
Money market	-	1,678	-	1,678
Total pooled separate accounts	-	6,082,071	-	6,082,071
Insurance company general account	-	-	1,021,452	1,021,452
Total assets at fair value	$ -	$ 6,082,071	$ 1,021,452	$ 7,103,523

The table below sets forth the changes in the fair value of the Plan's level 3 assets for the year ended June 30, 2013:

Balance, beginning of year	$ 1,021,452
Interest income	17,524
Purchases	170,513
Sales	(93,573)
Unrealized loss	(2,295)
Fees	(198)
Transfers	125,751
Balance, end of year	$ 1,239,174

Note 5 - Fair Value Measurements, continued

The following summarizes the investments measured at fair value based on NAV per share as of June 30, 2013 and 2012, respectively:

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
ING US Stock Index Portfolio	$ 1,268,217	$ 919,100	N/A	Daily	1 day

The investment seeks total return. The fund invests at least 80% of its net assets (plus borrowings for investment purposes) in equity securities of companies included in the S&P 500 Index or equity securities of companies that are representative of the index (including derivatives). It invests principally in common stock and employs a passive management approach designed to track the performance of the index, which is denominated by stocks of large U.S. companies. The fund usually attempts to replicate the target index by investing all, or substantially all, of its assets in stocks that make up the index.

ING Large Cap Growth Port Svc. Class	934,688	494,460	N/A	Daily	1 day

The investment seeks long-term capital growth. The fund invests at least 80% of its net assets (plus borrowings for investment purposes) in common stocks of large-capitalization companies. Large-capitalization companies are companies with market capitalizations which fall within the range of companies in the Russell 1000® Growth Index at the time of purchase. The fund may also invest up to 25% of its assets in foreign securities. It also may lend portfolio securities on a short-term or long-term basis, up to 33 1/3% of its total assets.

American Funds American Balanced Fund R2	822,222	703,338	N/A	Daily	1 day

The investment seeks conservation of capital, current income and long-term growth of capital and income. The fund uses a balanced approach to invest in a broad range of securities, including common stocks and investment-grade bonds. It also invests in securities issued and guaranteed by the U.S. government and by federal agencies and instrumentalities. In addition, the fund may invest a portion of its assets in common stocks, most of which have a history of paying dividends, bonds and other securities of issuers domiciled outside the United States.

ING Invesco Growth & Income Portfolio	689,724	186,342	N/A	Daily	1 day

The investment seeks long-term growth of capital and income. Under normal market conditions, the portfolio invests primarily in what the fund's managers believe to be income-producing equity securities, including common stocks and convertible securities; although investments are also made in non-convertible preferred stocks and debt instruments rated "investment-grade", which are securities rated within the four highest grades assigned by Standard & Poor's Ratings Services or by Moody's Investors Service, Inc. It may invest up to 15% of its total assets in real estate investment trusts and up to 25% of its total assets in securities of foreign issuers.

Note 5 - Fair Value Measurements, continued

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
PIMCO Total Return Fund	$ 680,265	$ 680,466	N/A n/a	Daily	1 day

The investment seeks maximum total return, consistent with preservation of capital and prudent investment management. The fund normally invests at least 65% of its total assets in a diversified portfolio of Fixed Income Instruments of varying maturities, which may be represented by forwards or derivatives such as options, futures contracts, or swap agreements. It invests primarily in investment-grade debt securities, but may invest up to 10% of its total assets in high yield securities (junk bonds) rated B or higher by Moody's, or equivalently rated by S&P or Fitch, or, if unrated, determined by PIMCO to be of comparable quality.

American Funds EuroPacific Growth Fund R2	528,549	390,313	N/A	Daily	1 day

The investment seeks long-term growth of capital. The fund invests primarily in common stocks of issuers in Europe and the Pacific Basin that the investment adviser believes have the potential for growth. Growth stocks are stocks that the investment adviser believes to have the potential for above-average capital appreciation. It normally invests at least 80% of net assets in securities of issuers in Europe and the Pacific Basin. The fund may invest a portion of its assets in common stocks and other securities of companies in countries with developing economies and/or markets.

American Funds Growth	303,794	225,614	N/A	Daily	1 day

The investment seeks growth of capital. The fund invests primarily in common stocks and seeks to invest in companies that appear to offer superior opportunities for growth of capital. It may invest a portion of its assets in securities of issuers domiciled outside the United States. The investment adviser uses a system of multiple portfolio counselors in managing the fund's assets. Under this approach, the portfolio of the fund is divided into segments managed by individual counselors who decide how their respective segments will be invested.

ING Oppenheimer Global Port Adv	283,186	210,689	N/A	Daily	1 day

The investment seeks capital appreciation. Under normal market conditions, the portfolio invests mainly in common stocks of companies in the United States and foreign countries. It can invest without limit in foreign securities and can invest in any country, including countries with developing or emerging markets. However, the portfolio currently emphasizes investments in developed markets such as the United States, Western European countries and Japan. It does not limit its investments to companies in a particular capitalization range, but currently focuses its investments in mid- and large-capitalization companies.

Note 5 - Fair Value Measurements, continued

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
ING JP Morgan Mid-Cap Value	$ 277,778	$ 109,690	N/A	Daily	1 day

The investment seeks growth from capital appreciation. The fund normally invests at least 80% of assets in equity securities of mid cap companies. Mid cap companies are companies with market capitalizations between $1 billion and $20 billion at the time of purchase. In implementing its main strategies, the fund's investments are primarily in common stocks and real estate investment trusts (REITs). It will use futures contracts to more effectively gain targeted equity exposure from its cash positions.

ING T. Rowe Price Diversified Midcap Growth Fund	270,630	232,736	N/A	Daily	1 day

The investment seeks to provide long-term capital growth. The fund will normally invest at least 80% of assets (including any borrowings for investment purposes) in a broadly diversified portfolio of common stocks of mid-cap companies. The top 25 holdings will not constitute a large portion of assets. While it invests most assets in U.S. common stocks, the fund may also invest in foreign stocks in keeping with the fund's objectives.

ING American Century Small-Mid Cap Value Porfolio	221,433	155,685	N/A	Daily	1 day

The investment seeks long-term capital growth; income is a secondary objective. The fund invests at least 80% of its assets in equity securities of small- and mid-capitalization companies. The sub-adviser defines small-capitalization companies to include those with a market capitalization no larger than that of the largest company in the S&P SmallCap 600 Index or the Russell 2000® Index and mid-capitalization companies to include those whose market capitalization at the time of purchase is within the capitalization range of the Russell 3000® Index, excluding the largest 100 such companies.

ING T. Rowe Price Growth Equity Portfolio Srv 2	217,629	169,231	N/A	Daily	1 day

The investment seeks long-term capital growth, and secondarily, increasing dividend income. The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in common stocks. It concentrates its investments in growth companies. The fund may also purchase, to a limited extent, foreign stocks, hybrid securities, futures, and forward foreign currency exchange contracts, in keeping with its objectives. Its investments in foreign securities are limited to 30% of the portfolio's assets.

ING International Index	198,090	111,486	N/A	Daily	1 day

The investment seeks investment results (before fees and expenses) that correspond to the total return (which includes capital appreciation and income) of a widely accepted international index ("index"). The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in equity securities of companies, which are at the time of purchase, included in the index; convertible securities that are convertible into stocks included in the index; other derivatives whose economic returns are, by design, closely equivalent to the returns of the index or its components; and exchange-traded funds.

Note 5 - Fair Value Measurements, continued

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
ING Baron Growth	$ 189,027	$ 171,147	N/A	Daily	1 day
The investment seeks capital appreciation through long-term investments primarily in securities of small-sized growth companies. The fund invests for the long term primarily in equity securities in the form of common stock of small-sized growth companies with market capitalizations of under $2.5 billion at the time of purchase selected for their capital appreciation potential. The fund seeks to invest in businesses it believes have significant opportunities for growth, sustainable competitive advantages, strong, visionary management, and an attractive valuation.					
ING Invesco Equity & Income Portfolio	175,100	150,107	N/A	Daily	1 day
The investment seeks total return, consisting of long-term capital appreciation and current income. The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in equity and income securities at the time of investment. It seeks to achieve its investment objective by investing primarily in income-producing equity instruments (including common stocks, preferred stocks, and convertible securities) and investment-grade quality debt securities. The fund invests at least 65% of its assets in income-producing equity securities and up to 10% of its assets in illiquid securities and certain restricted securities.					
PIMCO Low Duration Fund	173,913	152,203	N/A	Daily	1 day
The investment seeks maximum total return, consistent with preservation of capital and prudent investment management. The fund invests at least 65% of its total assets in a diversified portfolio of fixed income instruments of varying maturities, which may be represented by forwards or derivatives such as options, futures contracts, or swap agreements. It invests primarily in investment grade debt securities, but may invest up to 10% of its total assets in high yield securities (junk bonds) rated B or higher by Moody's, or equivalently rated by S&P or Fitch, or, if unrated, determined by PIMCO to be of comparable quality.					
ING Russell Small Cap Index	105,898	59,195	N/A	Daily	1 day
The investment seeks investment results (before fees and expenses) that correspond to the total return (which includes capital appreciation and income) of the Russell 2000® Index ("index"). The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in equity securities of companies, which are at the time of purchase, included in the index; convertible securities that are convertible into stocks included in the index; other derivatives whose economic returns are, by design, closely equivalent to the returns of the index or its components; and exchange-traded funds.					
Various pooled separate accounts, each under $100,000 in 2013	499,909	960,269	N/A	Daily	1 day

Note 6 – Insurance Company General Account

The Plan's investments include a fully benefit responsive insurance contract with ING Life Insurance and Annuity Company (ING). They maintain the contributions in general accounts or pooled separate accounts. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contracts are included in the financial statements at fair value or contract value as reported to the Plan by ING. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuers are contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include amendments to the Plan documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events would limit the Plan's ability to transact at contract value with participants.

Average yields for the years ended December 31:

	2013	2012
Based on actual earnings	1.00%	1.00%
Based on interest rate credited to participants	1.50%	2.04%

Note 7 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2013	2012
Net assets available for benefits per the financial statements	$ 9,590,749	$ 7,514,380
Less: Current year receivables	(2,703)	(2,496)
Net assets available for benefits per the Form 5500	$ 9,588,046	$ 7,511,884

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended June 30, 2013:

Net increase in net assets available for benefits per the financial statements	$ 2,076,369
Plus: Prior year receivables	2,496
Less: Current year receivables	(2,703)
Net increase in net assets available for benefits per the Form 5500	$ 2,076,162

The 2013 and 2012 Form 5500 were prepared on the cash basis of accounting whereby contributions are recorded when received.

Note 8 - Tax Status

The Internal Revenue Service has determined and informed the Plan's Prototype sponsor by an opinion letter dated August 7, 2001, that the Prototype Non-standardized Safe Harbor Profit Sharing Plan with CODA sponsored by ReliaStar Life Insurance Company, which has been adopted by the Plan, is acceptable pursuant to Section 401 of the Internal Revenue Code (IRC) and in compliance with the applicable requirements of the IRC. The Plan has not requested its own determination letter from the Internal Revenue Service. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Note 9 - Party-In-Interest Transactions

Certain plan investments are managed by ING Life Insurance and Annuity Company, the Custodian as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management services were netted in the return of the investment.

Note 10 - Plan Termination

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

Note 11 - Risks and Uncertainties

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

Note 12 – Non-Exempt Transactions

During the year ended June 30, 2013, the Plan Sponsor unintentionally delayed the remittance of participant contributions. The total amount of delinquent contributions was $2,562 which was remitted to the Plan and participant accounts in July 2014. As of June 30, 2013, interest of $141 for lost earnings is due to the participants. Any excise taxes related to the delinquent contributions were paid by the Plan Sponsor.

SUPPLEMENTAL SCHEDULES

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

EIN: 33-0582465 Plan: 001

Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

June 30, 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
		Pooled Separate Accounts		
*	ING	ING US Stock Index Portfolio	-	$ 1,268,217
*	ING	ING Large Cap Growth Port Svc. Class	-	934,688
	American Funds	American Funds American Balanced Fund R2	-	822,222
*	ING	ING Invesco Growth & Income Portfolio	-	689,724
	PIMCO	PIMCO Total Return Fund	-	680,265
	American Funds	American Funds EuroPacific Growth Fund R2	-	528,549
	American Funds	American Funds Growth	-	303,794
*	ING	ING Oppenheimer Global Port Adv	-	283,186
*	ING	ING JP Morgan Mid-Cap Value	-	277,778
*	ING	ING T. Rowe Price Diversified Midcap Growth Fund	-	270,630
*	ING	ING American Century Small-Mid Cap Value Portfolio	-	221,433
*	ING	ING T. Rowe Price Growth Equity Portfolio Srv 2	-	217,629
*	ING	ING International Index	-	198,090
*	ING	ING Baron Growth	-	189,027
*	ING	ING Invesco Equity & Income Portfolio	-	175,100
	PIMCO	PIMCO Low Duration Fund	-	173,913
*	ING	ING Russell Small Cap Index	-	105,898
*	ING	ING Solution 2045	-	95,832
	PIMCO	PIMCO Real Return Fund	-	81,147
*	ING	ING Russell Mid Cap Index	-	74,237
*	ING	ING Solution 2035	-	51,262
*	ING	ING Solution 2025	-	42,275
*	ING	ING Solution 2055	-	38,092
*	ING	ING US Bond Index Portfolio	-	28,518
	American Funds	American Funds New Perspective	-	25,254
*	ING	ING Solution Conservative Portfolio	-	17,783
*	ING	ING Real Estate Fund	-	17,597
*	ING	ING Solution 2015	-	8,017
	PIMCO	PIMCO Commodity RIRtn Strat Fund	-	6,373
*	ING	ING Solution Aggressive Growth Portfolio	-	5,885
*	ING	ING Solution Income Portfolio Srv 2	-	4,794
*	ING	ING Money Market Fund A	-	2,402
*	ING	ING Solution Growth Portfolio	-	430
*	ING	ING Solution Mod Portfolio Srv 2	-	11
		Insurance Company General Account		
*	ING	Fixed Account	-	1,241,469
		Notes Receivable from Participants		
*	Participant Loans	Interest Rate: 3.25-5.00%	-	506,525

* Party-in-interest

**Cost information is omitted for the participant-directed investments

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

EIN: 33-0582465 Plan: 001

Schedule H, Line 4a

Schedule of Delinquent Participants Contributions

June 30, 2013

Participant Contributions Transferred Late to the Plan	Check Here if Late Loan Repayments are Included	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Contributions during the year ended June 30, 2013	☐	$ 2,562			

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
GRAND PACIFIC RESORT, INC. 401K
EIN#33-0582465
Plan#001
As Of June 30, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	American Funds Am Balancd R3	Registered Investment Company		$822,222
	American Funds EuroPacific R3	Registered Investment Company		$528,549
	American Funds Growth Fnd R3	Registered Investment Company		$303,794
	American Funds Nw Prspctv R3	Registered Investment Company		$25,254
*	ING AmCen Sm-MdCp Vl Port Srv2	Registered Investment Company		$221,433
*	ING Baron Growth Port Srv2	Registered Investment Company		$189,027
*	ING Fixed Account	Insurance Company General Account		$1,241,469
*	ING International Ind Prt S2	Registered Investment Company		$198,090
*	ING Invesco Eqty & Inc Pt Srv2	Registered Investment Company		$175,100
*	ING Invesco Grw & Inc Prt Srv2	Registered Investment Company		$689,724
*	ING JPM MdCp Value Port Srv2	Registered Investment Company		$277,778
*	ING Large Cap Growth Port Srv2	Registered Investment Company		$934,688
*	ING Mny Mkt Fd A (Hold Acct)	Registered Investment Company		$2,402
*	ING Oppenhmr Global Port Srv2	Registered Investment Company		$283,186
*	ING Real Estate Fund A	Registered Investment Company		$17,597
*	ING Russell MdCp Indx Prt S2	Registered Investment Company		$74,237
*	ING Russell SmCp Indx Prt S2	Registered Investment Company		$105,898
*	ING Sol Mod Agg Pt Srv 2	Registered Investment Company		$5,885
*	ING Solution 2015 Port Srv2	Registered Investment Company		$8,017
*	ING Solution 2025 Port Srv2	Registered Investment Company		$42,273
*	ING Solution 2035 Port Srv2	Registered Investment Company		$51,262
*	ING Solution 2045 Port Srv2	Registered Investment Company		$95,832
*	ING Solution 2055 Port Srv2	Registered Investment Company		$38,092
*	ING Solution Balanced Pt Srv 2	Registered Investment Company		$430
*	ING Solution Cnsrv Port Srv2	Registered Investment Company		$17,783
*	ING Solution Inc Port Srv2	Registered Investment Company		$4,795
*	ING Solution Mod Cons P Srv2	Registered Investment Company		$11
*	ING TRowePrc Grw Eqty Pt Srv2	Registered Investment Company		$217,629
*	ING TRwPr Divr MdCp Gr Pt Srv2	Registered Investment Company		$270,630
*	ING US Bond Index Port S2	Registered Investment Company		$28,518
*	ING US Stock Index Port Srv2	Registered Investment Company		$1,268,217
	PIMCO CmdtyRlRtn Strat Fnd R	Registered Investment Company		$6,373
	PIMCO Low Duration Fund R	Registered Investment Company		$173,913
	PIMCO Real Return Fund R	Registered Investment Company		$81,147
	PIMCO Total Return Fund R	Registered Investment Company		$680,265
	LOAN FUND	Participant Loans - Rates 3.25% to 8.00%		$506,525
	TOTAL			$9,588,046

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed.

GRAND PACIFIC RESORTS, INC.
401(K) PLAN

Financial Statements with Supplemental Schedules

June 30, 2013 and 2012

AKT
CPAs AND BUSINESS CONSULTANTS

GRAND PACIFIC RESORTS, INC. 401(k) PLAN
Financial Statements and Supplemental Schedules
June 30, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee
Grand Pacific Resorts, Inc. 401(k) Plan
Carlsbad, California

REPORT ON THE FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of Grand Pacific Resorts 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of June 30, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended June 30, 2013, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

BASIS FOR DISCLAIMER OF OPINION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of June 30, 2013 and 2012, and for the year ended June 30, 2013, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

DISCLAIMER OF OPINION

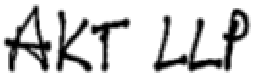
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

OTHER MATTER

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

REPORT ON FORM AND CONTENT IN COMPLIANCE WITH DOL RULES AND REGULATIONS

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



AKT LLP

Carlsbad, California
September 25, 2014

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

Statements of Net Assets Available for Benefits

June 30, 2013 and 2012

ASSETS	2013	2012
Investments, at Fair Value		
Pooled separate accounts	$ 7,840,052	$ 6,082,071
Insurance company general account	1,239,174	1,021,452
	9,079,226	7,103,523
Participant receivables	2,703	2,496
Notes receivable from participants	506,525	408,361
Total Assets	9,588,454	7,514,380
Adjustment from fair value to contract value for fully benefit responsive investment contract	2,295	-
Net Assets Available for Benefits	$ 9,590,749	$ 7,514,380

See accompanying notes to financial statements.

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended June 30, 2013

Additions to Net Assets Attributed to:		
Investment return:		
Net appreciation in fair value of investments	$	1,024,158
Dividends and other interest		17,524
Other income		2,081
Total Investment Return		1,043,763
Interest on notes receivable from participants		17,976
Contributions:		
Participant		813,370
Employer		505,306
Rollover		11,675
Total Contributions		1,330,351
Total Additions		2,392,090
Deductions from Net Assets Attributed to:		
Benefits paid to participants		310,492
Corrective distributions		2,819
Administrative expenses		2,410
Total Deductions		315,721
Net Increase		2,076,369
Net Assets Available for Benefits at Beginning of Year		7,514,380
Net Assets Available for Benefits at End of Year	$	9,590,749

See accompanying notes to financial statements.

Note 1 - Description of the Plan

The following description of the Grand Pacific Resorts, Inc. 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering all eligible employees of Grand Pacific Resorts, Inc., (Company). All employees of the Company that are at least 21 years of age and have completed at least 1 year of service (1,000 hours) may enroll in the Plan. The Plan is a safe harbor plan which exempts the Plan from anti-discrimination requirements by mandating that the Company make minimum contributions to all participant accounts making elective contributions. The Plan provides participants with a salary deferral option pursuant to Section 401(k) of the Internal Revenue Code. The Company serves as the sponsor of the Plan. The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Contributions
Each year participants may contribute up to a specified percent of pretax annual compensation, subject to limits of the tax law as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company's safe harbor matching contribution is equal to the sum of 100% of the amount of the participant's elective deferrals that do not exceed 3% of the participant's compensation, plus 50% of the amount of the participant's elective deferrals that exceed 3% but not more than 5% of the participant's compensation.

Participant Accounts
The Plan currently offers various pooled separate accounts and a fixed general account as investment options for participants. Each participant's account is credited with the participant's contribution, the Company's safe harbor matching contribution and an allocation of Plan earnings. Allocations are based on participant earnings or account balances, as defined by the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. Asset management, custodian, and plan administration fees are charged to participant accounts on a pro-rata basis.

Vesting
Participants are immediately vested in their contributions and the Company's contributions plus actual earnings thereon.

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Loans must be repaid within 5 years and are secured by the balance in the participant's account and bear interest at a rate commensurate with rates charged by commercial lenders for loans made under similar circumstances. Interest rates range from 3.25% to 8.25% during the year ended June 30, 2013.

Payment of Benefits
On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or may elect to receive an annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Note 1 - Description of the Plan, continued

Forfeitures
Forfeited non-vested accounts totaled $92,303 and $89,052 at June 30, 2013 and 2012, respectively. These accounts will be used to reduce the Company's contributions. There were no forfeitures used during the year ended June 30, 2013 and 2012.

Administrative Expenses
Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. In addition, certain Plan expenses are deducted from participant accounts or investment income, and the remainder of the Plan expenses are paid by the Company.

Note 2 - Summary of Significant Accounting Policies

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

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

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

Investments Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of June 30, 2013 and 2012. Delinquent notes receivable are reclassified as distributions based on the terms of the Plan Document.

Payment of Benefits
Benefits are recorded when paid.

Subsequent Events
The Plan has evaluated subsequent events through September 25, 2014, which is the date the financial statements were available to be issued.

Note 3 - Information Certified by the Custodian

The Plan's cash and investments are held by The ING Life Insurance and Annuity Company, the Custodian of the Plan as of June 30, 2013 and June 30, 2012. The Plan Administrator has obtained a certification from the Custodian as of June 30, 2013 and 2012 and for the year ended June 30, 2013, that the following information provided to the Plan Administrator by the Custodian is complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Net appreciation of fair value of investments
- Dividend and interest income

Note 4 - Investments

The following presents investments that represent 5 percent or more of the Plan's net assets:

	2013	2012
ING US Stock Index Portfolio	$ 1,268,217	$ 919,100
ING Fixed Account	1,241,469	1,021,452
ING Large Cap Growth Port Svc. Class	934,688	494,460
American Funds American Balanced Fund R2	822,222	703,338
ING Invesco Growth & Income Portfolio	689,724	N/A
PIMCO Total Return Fund	680,265	680,466
American Funds EuroPacific Growth Fund R2	528,549	390,313

N/A - Indicates investment balance did not exceed 5% of net assets available for benefits at year end.

During the year ended June 30, 2013, the Plan's pooled separate account investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated by $1,024,158.

Note 5 - Fair Value Measurements

The Financial Accounting Standards Board (FASB) provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this framework are described below:

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

Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

Note 5 - Fair Value Measurements, continued

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

Pooled separate accounts (PSA): PSAs invest in a variety of domestic stocks, international stocks, mutual funds, bonds and other securities. The majority of the underlying securities have observable level 1 quoted pricing inputs. While the underlying asset values are generally quoted prices the net asset value (NAV) of the separate PSAs are not publically quoted. PSAs can be redeemed on a daily basis and have a daily redemption notice period. Each PSA has its own investment strategy. Participants should refer to the individual PSA's prospectus for a more complete description of the PSA and its investment strategy.

Insurance company general account (guaranteed interest): Fair value is the amount Plan participants would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity. This fair value represents contract value adjusted to reflect current market interest rates.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Assets at Fair Value as of June 30, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Large Growth	$ -	$ 1,461,996	$ -	$ 1,461,996
Large Blend	-	1,268,217	-	1,268,217
Asset Allocation	-	1,255,818	-	1,255,818
Bond Funds	-	963,843	-	963,843
Foreign Large Blend	-	726,639	-	726,639
Large Value	-	689,724	-	689,724
Mid-Cap Value	-	499,211	-	499,211
Mid-Cap Growth	-	459,657	-	459,657
World Stock	-	283,186	-	283,186
Small Cap Blend	-	105,898	-	105,898
Mid-Cap Blend	-	74,237	-	74,237
Emerging Markets	-	25,254	-	25,254
Real Estate	-	17,597	-	17,597
Commodities	-	6,373	-	6,373
Money market	-	2,402	-	2,402
Total pooled separate accounts	-	7,840,052	-	7,840,052
Insurance company general account	-	-	1,239,174	1,239,174
Total assets at fair value	$ -	$ 7,840,052	$ 1,239,174	$ 9,079,226

Note 5 - Fair Value Measurements, continued

	Assets at Fair Value as of June 30, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Large Growth	$ -	$ 1,175,906	$ -	$ 1,175,906
Large Blend	-	1,163,280	-	1,163,280
Asset Allocation	-	972,717	-	972,717
Bond Funds	-	905,649	-	905,649
Foreign Large Blend	-	620,167	-	620,167
Mid-Cap Growth	-	403,883	-	403,883
Mid-Cap Value	-	265,375	-	265,375
World Stock	-	210,689	-	210,689
Large Value	-	186,342	-	186,342
Small Cap Blend	-	59,195	-	59,195
Real Estate	-	41,323	-	41,323
Mid-Cap Blend	-	38,478	-	38,478
Commodities	-	34,575	-	34,575
Emerging Markets	-	2,814	-	2,814
Money market	-	1,678	-	1,678
Total pooled separate accounts	-	6,082,071	-	6,082,071
Insurance company general account	-	-	1,021,452	1,021,452
Total assets at fair value	$ -	$ 6,082,071	$ 1,021,452	$ 7,103,523

The table below sets forth the changes in the fair value of the Plan's level 3 assets for the year ended June 30, 2013:

Balance, beginning of year	$ 1,021,452
Interest income	17,524
Purchases	170,513
Sales	(93,573)
Unrealized loss	(2,295)
Fees	(198)
Transfers	125,751
Balance, end of year	$ 1,239,174

Note 5 - Fair Value Measurements, continued

The following summarizes the investments measured at fair value based on NAV per share as of June 30, 2013 and 2012, respectively:

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
ING US Stock Index Portfolio	$ 1,268,217	$ 919,100	N/A	Daily	1 day

The investment seeks total return. The fund invests at least 80% of its net assets (plus borrowings for investment purposes) in equity securities of companies included in the S&P 500 Index or equity securities of companies that are representative of the index (including derivatives). It invests principally in common stock and employs a passive management approach designed to track the performance of the index, which is denominated by stocks of large U.S. companies. The fund usually attempts to replicate the target index by investing all, or substantially all, of its assets in stocks that make up the index.

ING Large Cap Growth Port Svc. Class	934,688	494,460	N/A	Daily	1 day

The investment seeks long-term capital growth. The fund invests at least 80% of its net assets (plus borrowings for investment purposes) in common stocks of large-capitalization companies. Large-capitalization companies are companies with market capitalizations which fall within the range of companies in the Russell 1000® Growth Index at the time of purchase. The fund may also invest up to 25% of its assets in foreign securities. It also may lend portfolio securities on a short-term or long-term basis, up to 33 1/3% of its total assets.

American Funds American Balanced Fund R2	822,222	703,338	N/A	Daily	1 day

The investment seeks conservation of capital, current income and long-term growth of capital and income. The fund uses a balanced approach to invest in a broad range of securities, including common stocks and investment-grade bonds. It also invests in securities issued and guaranteed by the U.S. government and by federal agencies and instrumentalities. In addition, the fund may invest a portion of its assets in common stocks, most of which have a history of paying dividends, bonds and other securities of issuers domiciled outside the United States.

ING Invesco Growth & Income Portfolio	689,724	186,342	N/A	Daily	1 day

The investment seeks long-term growth of capital and income. Under normal market conditions, the portfolio invests primarily in what the fund's managers believe to be income-producing equity securities, including common stocks and convertible securities; although investments are also made in non-convertible preferred stocks and debt instruments rated "investment-grade", which are securities rated within the four highest grades assigned by Standard & Poor's Ratings Services or by Moody's Investors Service, Inc. It may invest up to 15% of its total assets in real estate investment trusts and up to 25% of its total assets in securities of foreign issuers.

Note 5 - Fair Value Measurements, continued

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
PIMCO Total Return Fund	$ 680,265	$ 680,466	N/A n/a	Daily	1 day

The investment seeks maximum total return, consistent with preservation of capital and prudent investment management. The fund normally invests at least 65% of its total assets in a diversified portfolio of Fixed Income Instruments of varying maturities, which may be represented by forwards or derivatives such as options, futures contracts, or swap agreements. It invests primarily in investment-grade debt securities, but may invest up to 10% of its total assets in high yield securities (junk bonds) rated B or higher by Moody's, or equivalently rated by S&P or Fitch, or, if unrated, determined by PIMCO to be of comparable quality.

American Funds EuroPacific Growth Fund R2	528,549	390,313	N/A	Daily	1 day

The investment seeks long-term growth of capital. The fund invests primarily in common stocks of issuers in Europe and the Pacific Basin that the investment adviser believes have the potential for growth. Growth stocks are stocks that the investment adviser believes to have the potential for above-average capital appreciation. It normally invests at least 80% of net assets in securities of issuers in Europe and the Pacific Basin. The fund may invest a portion of its assets in common stocks and other securities of companies in countries with developing economies and/or markets.

American Funds Growth	303,794	225,614	N/A	Daily	1 day

The investment seeks growth of capital. The fund invests primarily in common stocks and seeks to invest in companies that appear to offer superior opportunities for growth of capital. It may invest a portion of its assets in securities of issuers domiciled outside the United States. The investment adviser uses a system of multiple portfolio counselors in managing the fund's assets. Under this approach, the portfolio of the fund is divided into segments managed by individual counselors who decide how their respective segments will be invested.

ING Oppenheimer Global Port Adv	283,186	210,689	N/A	Daily	1 day

The investment seeks capital appreciation. Under normal market conditions, the portfolio invests mainly in common stocks of companies in the United States and foreign countries. It can invest without limit in foreign securities and can invest in any country, including countries with developing or emerging markets. However, the portfolio currently emphasizes investments in developed markets such as the United States, Western European countries and Japan. It does not limit its investments to companies in a particular capitalization range, but currently focuses its investments in mid- and large-capitalization companies.

Note 5 - Fair Value Measurements, continued

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
ING JP Morgan Mid-Cap Value	$ 277,778	$ 109,690	N/A	Daily	1 day

The investment seeks growth from capital appreciation. The fund normally invests at least 80% of assets in equity securities of mid cap companies. Mid cap companies are companies with market capitalizations between $1 billion and $20 billion at the time of purchase. In implementing its main strategies, the fund's investments are primarily in common stocks and real estate investment trusts (REITs). It will use futures contracts to more effectively gain targeted equity exposure from its cash positions.

ING T. Rowe Price Diversified Midcap Growth Fund	270,630	232,736	N/A	Daily	1 day

The investment seeks to provide long-term capital growth. The fund will normally invest at least 80% of assets (including any borrowings for investment purposes) in a broadly diversified portfolio of common stocks of mid-cap companies. The top 25 holdings will not constitute a large portion of assets. While it invests most assets in U.S. common stocks, the fund may also invest in foreign stocks in keeping with the fund's objectives.

ING American Century Small-Mid Cap Value Porfolio	221,433	155,685	N/A	Daily	1 day

The investment seeks long-term capital growth; income is a secondary objective. The fund invests at least 80% of its assets in equity securities of small- and mid-capitalization companies. The sub-adviser defines small-capitalization companies to include those with a market capitalization no larger than that of the largest company in the S&P SmallCap 600 Index or the Russell 2000® Index and mid-capitalization companies to include those whose market capitalization at the time of purchase is within the capitalization range of the Russell 3000® Index, excluding the largest 100 such companies.

ING T. Rowe Price Growth Equity Portfolio Srv 2	217,629	169,231	N/A	Daily	1 day

The investment seeks long-term capital growth, and secondarily, increasing dividend income. The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in common stocks. It concentrates its investments in growth companies. The fund may also purchase, to a limited extent, foreign stocks, hybrid securities, futures, and forward foreign currency exchange contracts, in keeping with its objectives. Its investments in foreign securities are limited to 30% of the portfolio's assets.

ING International Index	198,090	111,486	N/A	Daily	1 day

The investment seeks investment results (before fees and expenses) that correspond to the total return (which includes capital appreciation and income) of a widely accepted international index ("index"). The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in equity securities of companies, which are at the time of purchase, included in the index; convertible securities that are convertible into stocks included in the index; other derivatives whose economic returns are, by design, closely equivalent to the returns of the index or its components; and exchange-traded funds.

Note 5 - Fair Value Measurements, continued

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2013	**2012**			
Pooled Separate Accounts:					
ING Baron Growth	$ 189,027	$ 171,147	N/A	Daily	1 day
The investment seeks capital appreciation through long-term investments primarily in securities of small-sized growth companies. The fund invests for the long term primarily in equity securities in the form of common stock of small-sized growth companies with market capitalizations of under $2.5 billion at the time of purchase selected for their capital appreciation potential. The fund seeks to invest in businesses it believes have significant opportunities for growth, sustainable competitive advantages, strong, visionary management, and an attractive valuation.					
ING Invesco Equity & Income Portfolio	175,100	150,107	N/A	Daily	1 day
The investment seeks total return, consisting of long-term capital appreciation and current income. The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in equity and income securities at the time of investment. It seeks to achieve its investment objective by investing primarily in income-producing equity instruments (including common stocks, preferred stocks, and convertible securities) and investment-grade quality debt securities. The fund invests at least 65% of its assets in income-producing equity securities and up to 10% of its assets in illiquid securities and certain restricted securities.					
PIMCO Low Duration Fund	173,913	152,203	N/A	Daily	1 day
The investment seeks maximum total return, consistent with preservation of capital and prudent investment management. The fund invests at least 65% of its total assets in a diversified portfolio of fixed income instruments of varying maturities, which may be represented by forwards or derivatives such as options, futures contracts, or swap agreements. It invests primarily in investment grade debt securities, but may invest up to 10% of its total assets in high yield securities (junk bonds) rated B or higher by Moody's, or equivalently rated by S&P or Fitch, or, if unrated, determined by PIMCO to be of comparable quality.					
ING Russell Small Cap Index	105,898	59,195	N/A	Daily	1 day
The investment seeks investment results (before fees and expenses) that correspond to the total return (which includes capital appreciation and income) of the Russell 2000® Index ("index"). The fund normally invests at least 80% of its net assets (plus borrowings for investment purposes) in equity securities of companies, which are at the time of purchase, included in the index; convertible securities that are convertible into stocks included in the index; other derivatives whose economic returns are, by design, closely equivalent to the returns of the index or its components; and exchange-traded funds.					
Various pooled separate accounts, each under $100,000 in 2013	499,909	960,269	N/A	Daily	1 day

Note 6 – Insurance Company General Account

The Plan's investments include a fully benefit responsive insurance contract with ING Life Insurance and Annuity Company (ING). They maintain the contributions in general accounts or pooled separate accounts. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contracts are included in the financial statements at fair value or contract value as reported to the Plan by ING. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuers are contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include amendments to the Plan documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events would limit the Plan's ability to transact at contract value with participants.

Average yields for the years ended December 31:

	2013	2012
Based on actual earnings	1.00%	1.00%
Based on interest rate credited to participants	1.50%	2.04%

Note 7 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2013	2012
Net assets available for benefits per the financial statements	$ 9,590,749	$ 7,514,380
Less: Current year receivables	(2,703)	(2,496)
Net assets available for benefits per the Form 5500	$ 9,588,046	$ 7,511,884

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended June 30, 2013:

Net increase in net assets available for benefits per the financial statements	$ 2,076,369
Plus: Prior year receivables	2,496
Less: Current year receivables	(2,703)
Net increase in net assets available for benefits per the Form 5500	$ 2,076,162

The 2013 and 2012 Form 5500 were prepared on the cash basis of accounting whereby contributions are recorded when received.

Note 8 - Tax Status

The Internal Revenue Service has determined and informed the Plan's Prototype sponsor by an opinion letter dated August 7, 2001, that the Prototype Non-standardized Safe Harbor Profit Sharing Plan with CODA sponsored by ReliaStar Life Insurance Company, which has been adopted by the Plan, is acceptable pursuant to Section 401 of the Internal Revenue Code (IRC) and in compliance with the applicable requirements of the IRC. The Plan has not requested its own determination letter from the Internal Revenue Service. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Note 9 - Party-In-Interest Transactions

Certain plan investments are managed by ING Life Insurance and Annuity Company, the Custodian as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management services were netted in the return of the investment.

Note 10 - Plan Termination

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

Note 11 - Risks and Uncertainties

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

Note 12 – Non-Exempt Transactions

During the year ended June 30, 2013, the Plan Sponsor unintentionally delayed the remittance of participant contributions. The total amount of delinquent contributions was $2,562 which was remitted to the Plan and participant accounts in July 2014. As of June 30, 2013, interest of $141 for lost earnings is due to the participants. Any excise taxes related to the delinquent contributions were paid by the Plan Sponsor.

SUPPLEMENTAL SCHEDULES

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

EIN: 33-0582465 Plan: 001

Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

June 30, 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
		Pooled Separate Accounts		
*	ING	ING US Stock Index Portfolio	-	$ 1,268,217
*	ING	ING Large Cap Growth Port Svc. Class	-	934,688
	American Funds	American Funds American Balanced Fund R2	-	822,222
*	ING	ING Invesco Growth & Income Portfolio	-	689,724
	PIMCO	PIMCO Total Return Fund	-	680,265
	American Funds	American Funds EuroPacific Growth Fund R2	-	528,549
	American Funds	American Funds Growth	-	303,794
*	ING	ING Oppenheimer Global Port Adv	-	283,186
*	ING	ING JP Morgan Mid-Cap Value	-	277,778
*	ING	ING T. Rowe Price Diversified Midcap Growth Fund	-	270,630
*	ING	ING American Century Small-Mid Cap Value Portfolio	-	221,433
*	ING	ING T. Rowe Price Growth Equity Portfolio Srv 2	-	217,629
*	ING	ING International Index	-	198,090
*	ING	ING Baron Growth	-	189,027
*	ING	ING Invesco Equity & Income Portfolio	-	175,100
	PIMCO	PIMCO Low Duration Fund	-	173,913
*	ING	ING Russell Small Cap Index	-	105,898
*	ING	ING Solution 2045	-	95,832
	PIMCO	PIMCO Real Return Fund	-	81,147
*	ING	ING Russell Mid Cap Index	-	74,237
*	ING	ING Solution 2035	-	51,262
*	ING	ING Solution 2025	-	42,275
*	ING	ING Solution 2055	-	38,092
*	ING	ING US Bond Index Portfolio	-	28,518
	American Funds	American Funds New Perspective	-	25,254
*	ING	ING Solution Conservative Portfolio	-	17,783
*	ING	ING Real Estate Fund	-	17,597
*	ING	ING Solution 2015	-	8,017
	PIMCO	PIMCO Commodity RIRtn Strat Fund	-	6,373
*	ING	ING Solution Aggressive Growth Portfolio	-	5,885
*	ING	ING Solution Income Portfolio Srv 2	-	4,794
*	ING	ING Money Market Fund A	-	2,402
*	ING	ING Solution Growth Portfolio	-	430
*	ING	ING Solution Mod Portfolio Srv 2	-	11
		Insurance Company General Account		
*	ING	Fixed Account	-	1,241,469
		Notes Receivable from Participants		
*	Participant Loans	Interest Rate: 3.25-5.00%	-	506,525

* Party-in-interest

**Cost information is omitted for the participant-directed investments

GRAND PACIFIC RESORTS, INC. 401(k) PLAN

EIN: 33-0582465 Plan: 001

Schedule H, Line 4a

Schedule of Delinquent Participants Contributions

June 30, 2013

Participant Contributions Transferred Late to the Plan	Check Here if Late Loan Repayments are Included	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Contributions during the year ended June 30, 2013	☐	$ 2,562			