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 01/01/2012 and ending 12/31/2012

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

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

HILLCREST CONTRACTING, INC.

PO BOX 1898
CORONA, CA 92878-1898

2b Employer Identification Number (EIN) 33-0084251

2c Sponsor's telephone number 951-273-9600

2d Business code (see instructions) 237310

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.	10/07/2013	EINER G. LINDHOLM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

HILLCREST CONTRACTING, INC.

PO BOX 1898
CORONA, CA 92878-1898

3b Administrator's EIN
33-0084251

3c Administrator's telephone number
951-273-9600

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**	150
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**	126
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	127
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	127
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	126
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	20
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 2G 2J 2D 2F 3D

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

9a Plan funding arrangement (check all that apply)

(1)	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 01/01/2012 and ending 12/31/2012

A Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-1590850	65935	RM 85292-1	128	01/01/2012	12/31/2012

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
10107	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

NETWORK AGENCY INC.
10207 TECHNOLOGY DRIVE
KNOXVILLE, TN 37932

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
5369			4

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

CARY CYWARREN FACER
190 S. GLASSELL ST., SUITE 209
ORANGE, CA 92866

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
4333			3

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

JAMES F. CHAPEL
2525 CRESTVIEW DRIVE
NEWPORT BEACH, CA 92663

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
389			3

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

ROBERT MACNIDER
4675 MACARTHUR CT., SUITE 1250
NEWPORT BEACH, CA 92660

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
16			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		**(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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	2177237

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 ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	1127505
c	Additions: (1) Contributions deposited during the year	7c(1)	452016		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	35484		
	(4) Transferred from separate account	7c(4)	424525		
	(5) Other (specify below)	7c(5)	4167		
	▶ LOAN INTEREST, LOAN PRINCIPAL, LOAN DEFAULT, LOAN DEFAULT OFFSET, TRANS ASSETS, TRANSFERRED FORFEITURE				
	(6) Total additions			7c(6)	916192
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	2043697
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	105435		
	(2) Administration charge made by carrier	7e(2)	6009		
	(3) Transferred to separate account	7e(3)	288444		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	399888
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	1643809

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)**	0
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)**	0
(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)**	0
(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 01/01/2012 and ending 12/31/2012

A Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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)

MASS MUTUAL LIFE INSURANCE COMPANY
1295 STATE STREET
SPRINGFIELD, MA 01111

04-1590850

(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?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	16297	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BENEFIT PLANNING, INC.
4640 ADMIRALTY WAY, 9TH FLOOR
MARINA DEL REY, CA 90292

95-3794697

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	THIRD PARTY ADMINISTRATO	0	Yes [X] No [ ]	Yes [ ] No [X]	7050	Yes [ ] No [X]

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

BENEFIT PLANNING, INC.
4640 ADMIRALTY WAY, 9TH FLOOR
MARINA DEL REY, CA 90292

95-3794697

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	THIRD PARTY ADMINISTRATO	0	Yes [X] No [ ]	Yes [ ] No [X]	1475	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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
BENEFIT PLANNING, INC.	13	7050

(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.
MASSACHUSETTS MUTUAL LIFE INSURANCE 1295 STATE STREET SPRINGFIELD, MA 01111 04-1590850	EXPENSE REIMBURSEMENT TO THIRD PARTY

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
BENEFIT PLANNING, INC.	13	1475

(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.
MASSACHUSETTS MUTUAL LIFE INSURANCE 1295 STATE STREET SPRINGFIELD, MA 01111	EXPENSE REIMBURSEMENT TO THIRD PARTY

(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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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: SIA-AF PREMIER SHORT DURATION BOND

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-015	P	212945

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AG PREMIER MONEY MARKET

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-016	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SAI-AK SELECT FUNDAMENTAL VAL

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-017	P	41931

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AT SELECT MID CAP GR II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-175	P	113193

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GE LARGE-CAP GROWTH

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-026	P	100633

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

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-063	P	30109

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HF SMALL CAP VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

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)
04-1590850-448	P	463

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JZ TRADEWINDS VALUE OPPORT

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-106	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19706

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ML CAPITAL APPRECIATION

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 546386

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OL NJF INTERNATIONAL VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53564

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PH HIGH YIELD

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-421	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99368

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QG COMPANIES SELECT

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-081	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73464

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QJ MID CAP VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15671

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QL STRATEGIC INCOME

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-223	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11001

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-UG GOVERNMENT SECURITIES

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39039

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VK EQUITY & INCOME

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-225	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 100738

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VO FNDMNTL INVSTRS

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-127	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50628

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WG NEW HORIZONS

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 96754

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WV MUTUAL SHARES

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-136	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28033

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WZ SELECT PIMCO TOTAL RETURN

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-137	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 211284

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XC PRO-BLEND CONTRM

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-138	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45021

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XD PRO-BLEND MODTRM

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-140	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5579

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XE PRO-BLEND EXTTRM

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-150	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83503

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XM PRO-BLEND MAXTRM

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-064	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4862

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YX MM S&P 500 INDEX

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99521

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

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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 01/01/2012 and ending 12/31/2012

A Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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)	27985	0
(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)	3998	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2177029	2177237
(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)	1119350	1629360
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	8155	14448
(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	3336517	3821045
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	3336517	3821045

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)	362563	
(B) Participants	2a(1)(B)	61468	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		424031
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
(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)	170	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		171
(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)		
(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)		320868
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		745070
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	244245	
(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)		244245
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	16297	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		16297
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		260542
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		484528
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: ANTHONY & ASSOCIATES, INC. **(2)** EIN: 33-0146112

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		400000
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			

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 01/01/2012 and ending 12/31/2012

A Name of plan
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

Part I Distributions

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

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

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

EIN(s): 33-0649820

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):

ANTHONY & ASSOCIATES
Certified Public Accountants
2650 E. Imperial Highway, Suite 300
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The Trustees of
Hillcrest Contracting, Inc.
401(k) Profit Sharing Plan
P.O. Box 1898
Corona, CA 91718

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hillcrest Contracting, Inc., 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the years ended December 31, 2012 and 2011 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 our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Massachusetts Mutual Life Insurance Company, as the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the agent on behalf of the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, as listed in the accompanying index, 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, it is inappropriate to and 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Anthony & Associates

Brea, CA
September 23, 2013

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY FINANCIAL INFORMATION

YEARS ENDED DECEMBER 31, 2012
AND DECEMBER 31, 2011

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HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

ASSETS

	December 31, 2012	December 31, 2011
INVESTMENTS AT CONTRACT VALUE (Notes 3 and 4):		
Guaranteed Investment Account at Fair Value	$ 1,629,360	$ 1,119,349
Massachusetts Mutual Life Insurance Co. Investment Contract Account	2,177,237	2,177,029
Total Investments	3,806,597	3,296,378
OTHER ASSETS:		
Employer's Contribution Receivable	- - -	27,985
Employee Contribution Receivable	808	- - -
Notes Receivable from Participants	- - -	3,998
Unallocated Funds in Guaranteed Investment Account	14,448	8,155
Total Other Assets	15,256	40,138
Total Assets	3,821,853	3,336,516

LIABILITIES

LIABILITIES	- - -	- - -
Net Assets Available for Plan Benefits	$ 3,821,853	$ 3,336,516

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

	For the Years Ended December 31,	
	2012	2011
ADDITIONS (DEDUCTIONS) TO NET ASSETS ATTRIBUTED TO:		
Investment Income (Loss):		
Net Appreciation (Depreciation) in Fair Value of Investments	$ 285,384	$ (6,611)
Interest Income Earned on Guaranteed Accounts	35,484	35,359
Participant Loan Interest	170	1,603
Total Investment Income	321,038	30,351
CONTRIBUTIONS:		
Employer's Contributions	362,565	225,166
Employee Contributions	62,276	52,003
Other	- - -	7,493
Total Contributions	424,841	284,662
Total Additions	745,879	315,013
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Distributions Allocated to Participants	(244,245)	(353,327)
Administrative Expenses	(16,297)	(35,870)
Total Deductions	(260,542)	(389,197)
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	485,337	(74,184)
BEGINNING NET ASSETS AVAILABLE FOR PLAN BENEFITS	3,336,516	3,410,700
ENDING NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 3,821,853	$ 3,336,516

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan

The following description of the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan provides only general information. Reference is made to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Prevailing Wage Pension Plan was adopted on July 8, 1991 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one hour of service and perform work under "prevailing wage" contracts. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Profit Sharing Plan was adopted on January 1, 1988 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Prior to 2003, the Company maintained separate profit sharing and prevailing wage pension plans for the benefit of its employees. Beginning in 2003, the profit sharing plan and the prevailing wage pension plan were combined into one plan which covers all employees who meet certain qualifications. The name of the new plan is the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan.

Interest and dividend income is earned individually according to each Participant's investment allocation and are reinvested in each account. Certain administration functions are performed by employees of the employer. The plan administrator is Benefit Planning, Inc., 4640 Admiralty Way, 9th Floor, Marina Del Rey, CA 90292.

Contributions:

Prevailing wage contributions are made by the employer based on hours worked and job classification of each employee performing work on prevailing wage contracts.

Profit sharing contributions are determined annually by the Company up to a maximum of 25% of all participants' compensation.

Participants may make contributions limited to the maximum annual contribution allowable pursuant to the requirements of Section 401(k).

Participant Accounts:

Each Participant's account is credited with the Participant's contributions, employer's contribution, as well as earnings according to each Participant's investment allocation. Each Participant's account is charged with an allocation of operating expenses. Operating expense allocations are based on participant's account balances.

NOTE 1 - Description of Plan (Cont.)

Vesting:

Participants are immediately vested in the prevailing wage and employee contribution portion of contributions plus applicable earnings thereon. Vesting in the profit sharing portion of contributions is based on years of service. A participant is 100% vested after six years of credited service.

Investment Options:

Contributions on behalf of the Participants are invested in accordance with the Participants' investment allocation. The Participants' investment choice is limited to twenty four investments with Massachusetts Mutual Life Insurance Company, chosen by the Trustees. The Plan's investments are pooled. However, each Participant receives allocations of Plan earnings based on the Participant's investment allocation. Participants may change their investment options at any time.

Notes Receivable from Participants:

Prior to 2007, Participants were able take loans up to the lesser of $50,000 or 50% of their vested account value. Loans bear interest at the prevailing rate charged by persons in the business of lending money for loans made under similar circumstances. Effective July 1, 2007, the Plan was amended to remove the loan option. Loans taken by the participants before July 1, 2007 are treated as directed investments of participants' accounts and repayments are made through payroll deductions. Interest income on loans to participants is included in the Massachusetts Mutual Life Insurance Company investment contract.

Payment of Benefits:

On termination of service or normal retirement, a Participant may elect to receive a lump-sum distribution equal to the value of the vested interest, at termination date, in his or her account.

Forfeited Accounts:

Due to immediate vesting, there are no forfeitures of prevailing wage contributions or Employee deferral contributions. Forfeited profit sharing balances are used to reduce non-elective employer contributions. Forfeitures in 2012 and 2011 amounted to $5,892 and $7,200, respectively.

NOTE 2 - Summary of Accounting Policies

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statements and notes are the representation of the Plan's trustees, who are responsible for the integrity and objectivity of the financial statements.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition:

The Plan's investment is valued at contract value (Note 3). Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits:

Benefits are recorded when paid.

Operating Expenses:

All expenses of maintaining the plan are allocated to participants based on participant's account balances.

Subsequent Events:

Management has evaluated subsequent events through September 23, 2013, the date on which the financial statements were available to be issued.

NOTE 3 - Investment Contract with Insurance Company

The Plan maintains a fully benefit-responsive variable investment contract with Massachusetts Mutual Life Insurance Company ("Mass Mutual"). Mass Mutual maintains the contributions in a pooled account. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Mass Mutual. The contract is included in the financial statements at fair value measured by quoted market prices in an active market, which represents contributions made under the contract, plus earnings, less Plan withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2012 and December 31, 2011 was $3,806,597 and $3,296,378, respectively. The average gain was approximately nine percent (9%) and one percent (1%) for 2012 and 2011, respectively.

NOTE 4 - Information Prepared and Certified by Trustees

The following information included in the accompanying Statements of Net Assets Available for Plan Benefits and Statements of Changes of Net Assets Available for Plan Benefits, and Supplemental Schedules, was obtained from data that has been prepared and certified to as complete and accurate by the trustee (Massachusetts Mutual Life Insurance Company) as of December 31, 2012 and December 31, 2011:

	December 31, 2012		December 31, 2011	
Description of Investment	Cost	Fair Value	Cost	Fair Value
Guaranteed Investments	$ 1,607,358	$ 1,629,360	$ 1,127,505	$ 1,119,427
PIMCO High Yield	84,406	99,368	41,788	46,110
MFS Government Securities	36,553	39,039	43,862	47,015
Loomis Sayles Strategic Income	9,103	11,001	7,489	8,340
Pimco Total Return Fund	192,801	211,284	57,098	60,099
Babson Prm Short-Dur Bond	201,146	212,945	178,221	185,459
Wellington Sel Fundamental Value	34,888	41,931	25,486	28,006
Franklin Mutual Shares Fund	23,403	28,033	18,576	20,101
Northern Trust Sel Indexed Equity	76,506	99,521	85,511	99,414
American Fundamental Investors	40,931	50,628	32,375	35,983
Eaton Vance Large-Cap Growth	84,457	100,633	81,483	89,153
Invesco VanKampen Comstock	24,348	30,109	23,462	25,044
Alger Capital Appreciation	414,489	546,386	385,705	441,095
JP Morgan Mid Cap Value	13,479	15,671	12,464	12,195
Nuveen Tradewinds Value Opp	18,939	19,706	17,772	18,069
TRP/Frontier Sel Md Cp Gr II	89,298	113,193	136,432	158,329
Invesco Van Kampen Sm Cap Val	416	463	84	80
Invesco Small Companies	55,790	73,464	47,968	58,460
T.Rowe Price New Horizons	69,260	96,754	113,759	144,622
Allianz NFJ Int'l Val	44,058	53,564	35,492	36,477
OFI Inst Prem Int'l Equity	72,354	93,838	75,030	81,447
Oakmark Equity & Income	88,385	100,738	80,053	85,880
Mnning&Npier Pro-Blnd ConTrm	41,385	45,021	27,045	28,183
Mnning&Npier Pro-Blnd ModTrm	5,102	5,579	394,478	389,971
Mnning&Npier Pro-Blnd ExtTrm	66,044	83,503	66,575	74,495
Mnning&Npier Pro-Blnd MaxTrm	4,228	4,865	2,816	2,924
TOTAL	$ 3,399,127	$ 3,806,597	$ 3,118,529	$ 3,296,378

NOTE 4 - Information Prepared and Certified by Trustees (Cont.)

As of December 31, 2012, the investment at cost of $1,607,358 in the Guaranteed Investments, $192,801 in the Pimco Total Return Fund, $201,146 in the Babson Prm. Short-Dur. Bond, and $414,489 in Alger Capital Appreciation each represent a greater than 5% interest of net assets available for benefits.

As of December 31, 2011, the investment at cost of $1,127,505 in the Guaranteed Investments, $178,221 in the Babson Prm. Short-Dur. Bond, $385,705 in Alger Capital Appreciation, and $394,478 in Manning & Npier Pro-Blnd Mod Trm each represent a greater than 5% interest of net assets available for benefits.

NOTE 5 – Fair Value Measurements

FASB ASC 820 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 FASB ASC 820 are described as follows:

Level 1 Fair Value Measurements:

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 Fair Value Measurements:

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 principally from or corroborated by observable market data by correlation or other means.

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

Level 3 Fair Value Measurements:

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

NOTE 5 – Fair Value Measurements (Cont.)

The asset 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 December 31, 2012 and 2011.

- Common Stocks, Corporate Bonds and U.S. Government Securities: Valued at the closing price reported on the active market on which the individual securities are traded.
- Mutual Funds: Valued at the quoted net asset value of shares held by the plan at year end.
- Guaranteed Investment Contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. (See Note 6)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the plan's fair value measurements at December 31, 2012 and 2011:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Fair Value Measurements at December 31, 2012:				
Mutual Funds held in Sub-Accounts	$ 2,177,237	$ ---	$ ---	$ 2,177,237
Guaranteed Investment Contract	---	1,629,360	---	1,629,360
Total Asset at Fair Value	$ 2,177,237	$ 1,629,360	$ ---	$ 3,806,597

NOTE 5 – Fair Value Measurements (Cont.)

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Fair Value Measurements at December 31, 2011:				
Mutual Funds held in Sub-Accounts	$ 2,177,029	$ ---	$ ---	$ 2,177,029
Guaranteed Investment Contract	---	1,119,349	---	1,119,349
Total Asset at Fair Value	$ 2,177,029	$ 1,119,349	$ ---	$ 3,296,378

NOTE 6 - Guaranteed Investment Contract with Massachusetts Mutual Life Insurance Company

The Plan has entered into a benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company (Mass Mutual). Mass Mutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value. Fair value, as reported to the Plan by Mass Mutual, 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.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract, which includes unallocated funds, at December 31, 2012 and 2011 was $1,643,808 and $1,127,505, respectively. The crediting interest rate is based on a formula agreed upon with the issuer.

NOTE 6 -Guaranteed Investment Contract with Massachusetts Mutual Life Insurance Company(Cont.)

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) 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 (4) 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 which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average Yields:	2012	2011
Based on Actual Earnings	2.58%	2.97%
Based on Composite Interest Rate Credited to Participants	3.00%	3.00%

NOTE 6 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will receive a lump-sum amount equal to the value of their accounts.

NOTE 7 - Federal Income Taxes

On February 10, 2004, the Trustee received from the Internal Revenue Service a letter of determination stating that Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan is exempt from federal income taxes under Section 401(a) of the Internal Revenue Code for the Plan and its latest amendment dated December 31, 2001. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations in progress for any tax period. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE 8 - Party-in-Interest Transactions

Massachusetts Mutual Life Insurance Company provides substantially all of the brokerage services for the Plan investments and, as such, is a party-in-interest. The plan administrator, Benefit Planning, Inc., is also a party-in-interest. Fees paid by the Plan for administrative services amounted to $16,297 for the year ended December 31, 2012 and $35,870 for the year ended December 31, 2011.

SUPPLEMENTARY FINANCIAL INFORMATION

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2012

Investment	Balance at Beginning of Year	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Guaranteed Investments	$1,119,427	$ 1,629,360	$1,374,394	$ 35,504	2.58%
PIMCO High Yield	46,110	99,368	72,739	11,123	15.29%
MFS Government Securities	47,015	39,039	43,027	899	2.09%
Loomis Sayles Strategic Income	8,340	11,001	9,671	1,273	13.16%
Pimco Total Return Fund	60,099	211,284	135,692	15,809	11.65%
Babson Prm Short-Dur Bond	185,459	212,945	199,202	5,595	2.81%
Wellington Sel Fundamental Value	28,006	41,931	34,969	5,041	14.42%
Franklin Mutual Shares Fund	20,101	28,033	24,067	3,282	13.64%
Northern Trust Sel Indexed Equity	99,414	99,521	99,468	14,594	14.67%
American Fundamental Investors	35,983	50,628	43,306	6,604	15.25%
Eaton Vance Large-Cap Growth	89,153	100,633	94,893	11,542	12.16%
Invesco VanKampen Comstock	25,044	30,109	27,577	4,576	16.59%
Alger Capital Appreciation	441,095	546,386	493,741	79,607	16.12%
JP Morgan Mid Cap Value	12,195	15,671	13,933	2,482	17.81%
Nuveen Tradewinds Value Opp	18,069	19,706	18,888	485	2.57%
TRP/Frontier Sel Md Cp Gr II	158,329	113,193	135,761	15,125	11.14%
Invesco Van Kampen Sm Cap Val	80	463	272	63	23.16%
Invesco Small Companies	58,460	73,464	65,962	7,602	11.52%
T.Rowe Price New Horizons	144,622	96,754	120,688	15,117	12.53%
Allianz NFJ Int'l Val	36,477	53,564	45,021	8,830	19.61%
OFI Inst Prem Int'l Equity	81,447	93,838	87,643	16,565	18.90%
Oakmark Equity & Income	85,880	100,738	93,309	7,557	8.10%
Mnning&Npier Pro-Blnd ConTrm	28,183	45,021	36,602	2,828	7.73%
Mnning&Npier Pro-Blnd ModTrm	389,971	5,579	197,775	38,606	19.52%
Mnning&Npier Pro-Blnd ExtTrm	74,495	83,503	78,999	9,759	12.35%
Mnning&Npier Pro-Blnd MaxTrm	2,924	4,865	3,895	570	14.63%
Total	$3,296,378	$ 3,806,597	$3,551,494	$ 321,038	9.04%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2011

Investment	Balance at Beginning of Year	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Guaranteed Investments	$1,294,653	$ 1,119,427	$1,207,040	$ 35,889	2.97%
PIMCO High Yield	54,838	46,110	50,474	1,947	3.86%
MFS Government Securities	49,211	47,015	48,113	2,970	6.17%
Loomis Sayles Strategic Income	11,284	8,340	9,812	469	4.78%
Pimco Total Return Fund	171,269	60,099	115,684	2,441	2.11%
Babson Prm Short-Dur Bond	166,261	185,459	175,860	5,770	3.28%
Wellington Sel Fundamental Value	34,950	28,006	31,478	(844)	(2.68)%
Franklin Mutual Shares Fund	33,195	20,101	26,648	(209)	(0.78)%
Northern Trust Sel Indexed Equity	126,420	99,414	112,917	2,337	2.07%
American Fundamental Investors	32,911	35,983	34,447	(808)	(2.35)%
Eaton Vance Large-Cap Growth	107,107	89,153	98,130	(5,979)	(6.09)%
Invesco VanKampen Comstock	33,310	25,044	29,177	(350)	(1.20)%
Alger Capital Appreciation	440,571	441,095	440,833	(5,023)	(1.14)%
JP Morgan Mid Cap Value	-	12,195	6,098	(207)	(3.39)%
Nuveen Tradewinds Value Opp	15,705	18,069	16,887	(817)	(4.84)%
TRP/Frontier Sel Md Cp Gr II	174,237	158,329	166,283	(3,155)	(1.90)%
Invesco Van Kampen Sm Cap Val	-	80	40	(6)	(15.00)%
Invesco Small Companies	49,420	58,460	53,940	3,689	6.84%
T.Rowe Price New Horizons	125,015	144,622	134,819	7,934	5.88%
Allianz NFJ Int'l Val	72,069	36,477	54,273	(4,914)	(9.05)%
OFI Inst Prem Int'l Equity	107,037	81,447	94,242	(7,566)	(8.03)%
Oakmark Equity & Income	82,039	85,880	83,960	446	0.53%
Mnning&Npier Pro-Blnd ConTrm	41,355	28,183	34,769	1,225	3.52%
Mnning&Npier Pro-Blnd ModTrm	4,445	389,971	197,208	(4,629)	(2.35)%
Mnning&Npier Pro-Blnd ExtTrm	85,329	74,495	79,912	(850)	(1.06)%
Mnning&Npier Pro-Blnd MaxTrm	40,872	2,924	21,898	591	2.70%
Total	$3,353,503	$ 3,296,378	$3,324,942	$ 30,351	0.91%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF ASSETS (HELD AT END OF THE YEAR)

IRS Form 5500, Schedule H, Line 4i
EIN: 33-0084251
PLAN: 002
December 31, 2012

(B) Identify of Issuer, Borrower, Lessor or Similar Party	(C) Description of Investment	(D) Cost	(E) Current Value
Massachusetts Mutual Life Insurance Company:			
Guaranteed Investments (including unallocated funds)	Guaranteed Interest	$ 1,607,358	$ 1,629,360
PIMCO High Yield	Pooled Separate Accounts	84,406	99,368
MFS Government Securities	Pooled Separate Accounts	36,553	39,039
Loomis Sayles Strategic Income	Pooled Separate Accounts	9,103	11,001
Pimco Total Return Fund	Pooled Separate Accounts	192,801	211,284
Babson Prm Short-Dur Bond	Pooled Separate Accounts	201,146	212,945
Wellington Sel Fundamental Value	Pooled Separate Accounts	34,888	41,931
Franklin Mutual Shares Fund	Pooled Separate Accounts	23,403	28,033
Northern Trust Sel Indexed Equity	Pooled Separate Accounts	76,506	99,521
American Fundamental Investors	Pooled Separate Accounts	40,931	50,628
Eaton Vance Large-Cap Growth	Pooled Separate Accounts	84,457	100,633
Invesco VanKampen Comstock	Pooled Separate Accounts	24,348	30,109
Alger Capital Appreciation	Pooled Separate Accounts	414,489	546,386
JP Morgan Mid Cap Value	Pooled Separate Accounts	13,479	15,671
Nuveen Tradewinds Value Opp	Pooled Separate Accounts	18,939	19,706
TRP/Frontier Sel Md Cp Gr II	Pooled Separate Accounts	89,298	113,193
Invesco Van Kampen Sm Cap Val	Pooled Separate Accounts	416	463
Invesco Small Companies	Pooled Separate Accounts	55,790	73,464
T.Rowe Price New Horizons	Pooled Separate Accounts	69,260	96,754
Allianz NFJ Int'l Val	Pooled Separate Accounts	44,058	53,564
OFI Inst Prem Int'l Equity	Pooled Separate Accounts	72,354	93,838
Oakmark Equity & Income	Pooled Separate Accounts	88,385	100,738
Mnning&Npier Pro-Blnd ConTrm	Pooled Separate Accounts	41,385	45,021
Mnning&Npier Pro-Blnd ModTrm	Pooled Separate Accounts	5,102	5,579
Mnning&Npier Pro-Blnd ExtTrm	Pooled Separate Accounts	66,044	83,503
Mnning&Npier Pro-Blnd MaxTrm	Pooled Separate Accounts	4,228	4,865
Investment in Pooled Separate Accounts		$ 3,399,127	$ 3,806,597

See Accompanying Notes and Independent Auditor's Report

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 01/01/2012 and ending 12/31/2012

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
Hillcrest Contracting, Inc. 401k Profit Sharing Plan

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

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

PO BOX 1898

CORONA CA 92878-1898

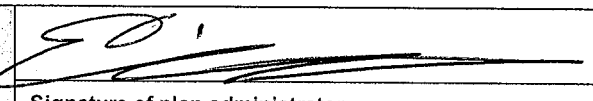
2b Employer Identification Number (EIN)
33-0084251

2c Sponsor's telephone number
951-273-9600

2d Business code (see instructions)
237310

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		10/2/13	EINER G. LINDHOLM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

HILLCREST CONTRACTING, INC.

PO BOX 1898

CORONA CA 92878-1898

3b Administrator's EIN: 33-0084251

3c Administrator's telephone number: 951-273-9600

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**	150
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**	126
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a, 6b,** and **6c**	**6d**	127
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	127
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	126
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	20
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 2G 2J 2D 2F 3D

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

9a Plan funding arrangement (check all that apply)

- (1) ☒ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☒ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

HILCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AS OF DECEMBER 31, 2012
Employer identification number: 33-0084251
Plan number: 002
Schedule H, Part IV, Line 4j - Plan transactions or series of transactions in excess of 5% of the current

(a)	(b) IDENTITY OF ISSUES	(c) DESCRIPTION	(d) COST	(e) CURRENT VALUE
*	Massachusetts Mutual Life	Guaranteed Interest Account	$1,643,808.00	$1,643,808.00
*	Massachusetts Mutual Life	SIA-AF (Prem Short Duration Bond)	$201,146.00	$212,945.00
*	Massachusetts Mutual Life	SIA-ML (Capital Appreciation)	$414,489.00	$546,386.00
*	Massachusetts Mutual Life	SIA-WZ (Select PIMCO Total Return)	$192,801.00	$211,284.00

Form **5558**
(Rev. August 2012)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at *www.irs.gov/form5558*

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)

HILLCREST CONTRACTING, INC.

Number, street, and room or suite no. (If a P.O. box, see instructions)

PO BOX 1898

City or town, state, and ZIP code

CORONA, CA 92878-1898

B **Filer's identifying number (see instructions)**

Employer identification number (EIN) (9 digits XX-XXXXXXX)

33-0084251

Social security number (SSN) (9 digits XXX-XX-XXXX)

C Plan name	Plan number	Plan year ending — MM	DD	YYYY
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN	0 0 2	12	31	2012

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.

2 I request an extension of time until 10 / 15 / 2013 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.

3 I request an extension of time until 10 / 15 / 2013 to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application **is automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 *(see instructions)*

4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax . . . . . ► **a**

b Enter the payment amount attached . . . . . ► **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ► **c**

5 **State in detail why you need the extension:**

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ► **Date** ►

HILCREST CONTRACTING, INC. 401(K) PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AS OF DECEMBER 31, 2012
Employer identification number: 33-0084251
Plan number: 002
Schedule H, Part IV, Line 4i - Schedule of Assets Held for Investment Purposes

(a)	(b) IDENTITY OF ISSUES	(c) DESCRIPTION	(d) COST	(e) CURRENT VALUE
*	Massachusetts Mutual Life Insurance Company	Guaranteed Interest Account	$1,643,808.00	$1,643,808.00
*	Massachusetts Mutual Life Insurance Company	SIA-AF (Prem Short Duration Bond)	$201,146.00	$212,945.00
*	Massachusetts Mutual Life Insurance Company	SIA-AI (Premier Int'l Equity)	$72,354.00	$93,838.00
*	Massachusetts Mutual Life Insurance Company	SIA-AK (Select Fundamental Val)	$34,888.00	$41,931.00
*	Massachusetts Mutual Life Insurance Company	SIA-AT (Select Mid Cap Gr II)	$89,298.00	$113,193.00
*	Massachusetts Mutual Life Insurance Company	SIA-GE (Large-Cap Growth)	$84,457.00	$100,633.00
*	Massachusetts Mutual Life Insurance Company	SIA-HD (Comstock)	$24,348.00	$30,109.00
*	Massachusetts Mutual Life Insurance Company	SIA-HF (Small Cap Value)	$416.00	$463.00
*	Massachusetts Mutual Life Insurance Company	SIA-JZ (Tradewinds Value Opport)	$18,939.00	$19,706.00
*	Massachusetts Mutual Life Insurance Company	SIA-ML (Capital Appreciation)	$414,489.00	$546,386.00
*	Massachusetts Mutual Life Insurance Company	SIA-OL (NFL Internation Value)	$44,058.00	$53,564.00
*	Massachusetts Mutual Life Insurance Company	SIA-PH (High Yield)	$84,406.00	$99,368.00
*	Massachusetts Mutual Life Insurance Company	SIA-QG (Companies Select)	$55,790.00	$73,464.00
*	Massachusetts Mutual Life Insurance Company	SIA-QJ (Mid Cap Value)	$13,479.00	$15,671.00
*	Massachusetts Mutual Life Insurance Company	SIA-QL (Strategic Income)	$9,103.00	$11,001.00
*	Massachusetts Mutual Life Insurance Company	SIA-UG (Government Securities)	$36,553.00	$39,039.00
*	Massachusetts Mutual Life Insurance Company	SIA-VK (Equity & Income)	$88,385.00	$100,738.00
*	Massachusetts Mutual Life Insurance Company	SIA-VO (Fndmntl Invstrs)	$40,931.00	$50,628.00
*	Massachusetts Mutual Life Insurance Company	SIA-WG (New Horizons)	$69,260.00	$96,754.00
*	Massachusetts Mutual Life Insurance Company	SIA-WV (Mutual Shares)	$23,403.00	$28,033.00
*	Massachusetts Mutual Life Insurance Company	SIA-WZ (Select PIMCO Total Return)	$192,801.00	$211,284.00
*	Massachusetts Mutual Life Insurance Company	SIA-XC (Pro-Blend ConTrm)	$41,385.00	$45,021.00
*	Massachusetts Mutual Life Insurance Company	SIA-XD (Pro-Blend ModTrm)	$5,102.00	$5,579.00
*	Massachusetts Mutual Life Insurance Company	SIA-XE (Pro-Blend ExtTrm)	$66,044.00	$83,503.00
*	Massachusetts Mutual Life Insurance Company	SIA-XM (Pro-Blend MaxTrm)	$4,228.00	$4,862.00
*	Massachusetts Mutual Life Insurance Company	SIA-YX (MM S&P 500 Index)	$76,506.00	$99,521.00
			$3,435,577.00	$3,821,042.00