

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>EQUIPOWER RESOURCES CORP. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/21/2010</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>05/21/2010</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>05/21/2010</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EQUIPOWER RESOURCES CORP.</u> <u>100 CONSTITUTION PLAZA</u> <u>10TH FLOOR</u> <u>HARTFORD, CT 06103</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>27-2294219</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>860-656-0813</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>221100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>27-2294219</u>	2c Sponsor's telephone number <u>860-656-0813</u>	2d Business code (see instructions) <u>221100</u>	
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2c Sponsor's telephone number <u>860-656-0813</u>					
2d Business code (see instructions) <u>221100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/09/2013 Date	GENE SMITH Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/09/2013 Date	GENE SMITH Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
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		5 122
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	140
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	15
d Subtotal. Add lines 6a , 6b , and 6c	6d	155
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	155
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	152
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	5
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: 2A 2E 2F 2G 2J 2K 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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 EQUIPOWER RESOURCES CORP. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EQUIPOWER RESOURCES CORP.	D Employer Identification Number (EIN) 27-2294219	

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	
CHARLES SCHWAB INVESTMENT MGMT CO.	211 MAIN ST. SAN FRANCISCO, CA 94105
94-3106735	

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

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

CHERNOFF DIAMOND & CO., LLC

11-2836994

(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?
11 15 17 37 50 64	NONE	1054	Yes ☒ No ☐	Yes ☐ No ☒	10741	Yes ☐ No ☒

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

CHARLES SCHWAB TRUST COMPANY

94-1737782

(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?
19	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	6923	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 ☐

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
CHERNOFF DIAMOND & CO., LLC	11 15 17 37 50 64	10741
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>CHARLES SCHWAB & CO., INC. 211 MAIN STREET SAN FRANCISCO, CA 94105</p> <p>94-1737782</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>REVENUE SHARING</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(a) Enter service provider name as it appears on line 2</p> <p>CHARLES SCHWAB TRUST COMPANY</p> </div> <div style="width: 20%;"> <p>(b) Service Codes (see instructions)</p> <p>19</p> </div> <div style="width: 20%;"> <p>(c) Enter amount of indirect compensation</p> <p>6923</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>CHERNOFF DIAMOND & CO., LLC 990 STEWART AVE SUITE 520 GARDEN CITY, NY 11530</p> <p>11-2836994</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>CUSTODIAL FEES PAID BY CHERNOFF DIAMOND</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(a) Enter service provider name as it appears on line 2</p> </div> <div style="width: 20%;"> <p>(b) Service Codes (see instructions)</p> </div> <div style="width: 20%;"> <p>(c) Enter amount of indirect compensation</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>		

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan EQUIPOWER RESOURCES CORP. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EQUIPOWER RESOURCES CORP.	D Employer Identification Number (EIN) 27-2294219	

Part I	Asset and Liability Statement
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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	50345	61140
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	513635	801323
(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)	287854	756120
(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)	137531	199741
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2576731	6933046
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3566096	8751370

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3566096	8751370
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1497910	
(B) Participants	2a(1)(B)	1417778	
(C) Others (including rollovers)	2a(1)(C)	1876993	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4792681

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	43	
(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)	8423	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8466

(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)	161609	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		161609

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(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)		476250
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5439006

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	252678	
(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)		252678
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	1054	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1054
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		253732

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		5185274
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: BLUM, SHAPIRO & CO., P.C.

(2) EIN: 06-1009205

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

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

A Name of plan <u>EQUIPOWER RESOURCES CORP. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EQUIPOWER RESOURCES CORP.</u>	D Employer Identification Number (EIN) <u>27-2294219</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-3149038</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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): _____

EQUIPOWER RESOURCES CORP. 401(K) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

EQUIPOWER RESOURCES CORP. 401(K) PLAN

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Accounting | Tax | Business Consulting

Independent Auditors' Report

To the Plan Administrator
EquiPower Resources Corp. 401(K) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of EquiPower Resources Corp. 401(K) Plan, which comprise the statement of net assets available for benefits as of December 31, 2012 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 Charles Schwab Bank, the trustee of the Plan, except for comparing the information with the related information included in the 2012 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2012 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion on the 2012 financial statements. Accordingly, we do not express an opinion on the 2012 financial statements.

Supplemental Information

The supplemental schedule of assets (held at end of year) as of December 31, 2012 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

2011 Financial Statements

We have compiled the accompanying statement of net assets available for benefits of EquiPower Resources Corp. 401(K) Plan as of December 31, 2011 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of net assets available for benefits as of December 31, 2011 and, accordingly, do not express an opinion or any other form of assurance on it.

Report on 2012 Form and Content in Compliance with Department of Labor Rules and Regulations

The form and content of the information included in the 2012 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
August 20, 2013

EQUIPOWER RESOURCES CORP. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	<u>2012</u> <u>(Audited)</u>	<u>2011</u> <u>(Compiled)</u>
ASSETS		
Investments		
Money market funds	\$ 756,120	\$ 287,854
Mutual funds	6,933,046	2,576,731
Total investments	<u>7,689,166</u>	<u>2,864,585</u>
Receivables		
Notes receivable from participants	199,741	137,531
Employer contribution - profit sharing	801,323	513,635
Total receivables	<u>1,001,064</u>	<u>651,166</u>
Cash	<u>61,140</u>	<u>50,345</u>
Total assets	8,751,370	3,566,096
LIABILITIES		
Accounts Payable and Accrued Expenses	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u>\$ 8,751,370</u>	<u>\$ 3,566,096</u>

The accompanying notes are an integral part of the financial statements

EQUIPOWER RESOURCES CORP. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

Additions to Net Assets Attributed to

Investment income:

Net appreciation in fair value of investments	\$ 476,250
Interest and dividend income	161,652
Net investment income	<u>637,902</u>

Interest income on notes receivable from participants	<u>8,423</u>
---	--------------

Contributions:

Employee - pre-tax deferrals	1,317,705
Employee - Roth deferrals	100,073
Employee - rollovers	1,876,993
Employer - matching	696,587
Employer - profit sharing	801,323
Total contributions	<u>4,792,681</u>

Total additions	<u>5,439,006</u>
-----------------	------------------

Deductions from Net Assets Attributed to

Benefits paid to participants	252,678
Administrative expenses	1,054
Total deductions	<u>253,732</u>

Net Increase in Net Assets	5,185,274
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Net Assets Available for Benefits - Beginning of Year	<u>3,566,096</u>
--	------------------

Net Assets Available for Benefits - End of Year	<u><u>\$ 8,751,370</u></u>
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The accompanying notes are an integral part of the financial statements

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the EquiPower Resources Corp. 401(K) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan established in 2010 to provide retirement benefits for full-time employees of EquiPower Resources Corp. (the Company). In January 2011, the Company acquired Milford Power Company, LLC (Milford). Approximately 18 employees of Milford became eligible to participate in the Plan on June 1, 2011, when they became employed by the Company. In October 2011, the Company acquired Liberty Electric Power, LLC (Liberty). Approximately 19 employees of Liberty became eligible to participate in the Plan on January 1, 2012, when they became employed by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Amendment - Effective January 1, 2012, the Plan was completely amended and restated using a volume submitter plan document. All plan provisions under the new adoption agreement remain substantially the same.

Contributions - Participants may contribute between 1% and 100% of compensation up to the maximum allowed by the Internal Revenue Code (the Code). Participants may designate all or a portion of their deferrals as Roth contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans to the extent permitted by the Code, regardless of whether they have met the eligibility requirements for participation in the Plan. The Company makes a safe harbor matching contribution equal to 100% of each participant's elective deferral contribution up to a maximum of 3% of eligible compensation plus 50% of each participant's elective deferral contribution that exceeded 3% up to 6% of eligible compensation. In addition, the Company may make additional profit-sharing contributions at the discretion of the Board of Directors. The discretionary profit-sharing contribution was 5% of each participant's eligible compensation for the year ended December 31, 2012. All contributions are subject to certain limitations imposed by the Plan and the Code.

Participant Accounts - Participants have separate accounts for employee and employer contributions for each investment option selected. Participants may elect to have contributions invested in any or all of the funds, subject to certain limitations. Investment income is allocated to the participants' accounts regularly. Allocations of Company contributions, earnings and administrative expenses are based on a participant's compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested accounts.

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Vesting - Participants are immediately vested in their deferral, rollover and safe harbor matching contributions, including the earnings on these amounts. Vesting in discretionary employer profit-sharing contributions is based on years of continuous service. Participants are fully vested in profit-sharing contributions upon the completion of three years of service. Participants are also fully vested upon reaching their normal retirement date, death or total disability.

Forfeitures - Forfeitures of discretionary profit-sharing contributions are used to reduce the Company's future contributions.

There were no forfeited nonvested discretionary profit-sharing accounts at December 31, 2012. Company profit-sharing contributions were reduced by \$20,406 from forfeited nonvested discretionary profit-sharing accounts for the year ended December 31, 2012.

Investment Options - Participants may direct their contributions to a variety of money market and mutual funds held at Charles Schwab Bank (Schwab). These funds include a variety of investment options with various objectives and degrees of financial risk.

Notes Receivable from Participants - Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or one-half of their vested account balance. Loan terms range from one to five years, except for loans to purchase a primary residence, which may be offered over a term up to thirty years. The loans are secured by the balance in the participant's account and bear interest at a rate that professional lenders would charge, as determined by the Plan administrator. The notes currently bear interest at rates ranging from 4.25% to 6%. Participants may only have one loan outstanding at any given time. Generally, principal and interest are paid ratably through payroll deductions.

Payment of Benefits - Upon retirement, disability, death or termination of employment, the participant shall become entitled to the total value of his or her vested account, determined as of the valuation date. The Plan also provides for in-service withdrawals by qualified participants. Distributions will be paid by lump sum or in installments over a number of years, based upon election of the participant or the Plan, as defined in the Plan or the Code.

Upon financial hardship, a participant is entitled to the value of his or her deferral accounts, but not the earnings thereon, determined as of the valuation date, which is payable immediately in a lump-sum distribution.

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The Plan uses the accrual basis of accounting for plan transactions.

Investment Valuation and Income - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for a discussion of fair value measurements.

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. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent loans are treated as distributions based on the terms of the plan document.

Payment of Benefits - Benefits to participants are recorded when paid.

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

Risks and Uncertainties - The Plan provides for various investment options in money market and mutual funds. These investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and those changes could materially affect participant account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events - In preparing these financial statements, management has evaluated subsequent events through August 20, 2013, which represents the date the financial statements were available to be issued.

NOTE 3 - INCOME TAX STATUS

The Plan has adopted a volume submitter plan that received a favorable opinion letter from the Internal Revenue Service that it was in compliance with the applicable requirements of the Code. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, the plan administrator believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CERTIFICATION BY THE INVESTMENT TRUSTEE

Information presented in the accompanying statements and schedule as of and for the year ended December 31, 2012 for investments, notes receivable from participants, investment income and interest income on notes receivable from participants was derived, without audit, from information certified to be complete and accurate by Schwab, the trustee, as permitted by the election made by the plan administrator under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

NOTE 5 - INVESTMENTS

Investments representing 5% or more of the Plan's net assets available for benefits at December 31, 2012 and 2011, were as follows:

	<u>2012</u>	<u>2011</u>
Money market fund:		
Schwab Investor Money Fund	\$ 756,120	\$ 287,854
Mutual funds:		
Schwab S&P 500 Index Fund	1,186,316	578,361
Schwab Target 2020 Fund	982,001	267,218
Schwab Target 2030 Fund	845,809	254,091
Schwab Target 2040 Fund	592,158	*
Oakmark Equity Income Fund	584,179	282,846
Metropolitan West Total Return Bond M	508,153	233,416

*Investment was not in excess of 5% of the Plan's net assets at December 31, 2011.

NOTE 6 - FAIR VALUE MEASUREMENTS

Generally accepted accounting principles establish a 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 are described below:

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS (Continued)

- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The following is a description of the valuation methodology used for assets measured at fair value.

Money market and mutual funds are valued at the quoted net asset value of shares held by the Plan at year end as reported in the active market in which the funds are traded.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	2012			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 756,120	\$ -	\$ -	\$ 756,120
Mutual funds:				
Equity	3,734,422	-	-	3,734,422
Bond	715,938	-	-	715,938
Retirement date	<u>2,482,686</u>	<u>-</u>	<u>-</u>	<u>2,482,686</u>
Total Assets at Fair Value	<u>\$ 7,689,166</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,689,166</u>

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS (Continued)

	2011			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 287,854	\$ -	\$ -	\$ 287,854
Mutual funds:				
Equity	1,530,968	-	-	1,530,968
Bond	313,006	-	-	313,006
Retirement date	<u>732,757</u>	<u>-</u>	<u>-</u>	<u>732,757</u>
Total Assets at Fair Value	<u>\$ 2,864,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,864,585</u>

There were no transfers between levels of investments for the years ended December 31, 2012 and 2011.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of money market and mutual funds managed by affiliates of Schwab. Schwab is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 8 - ADMINISTRATIVE EXPENSE

The Plan sponsor bears the majority of the costs of administering the Plan. The Plan records certain costs for recordkeeping and participant loan administration.

NOTE 9 - PLAN TERMINATION

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

EQUIPOWER RESOURCES CORP. 401(K) PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2012

Employer Identification Number: 27-2294219

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Money market fund:			
*	Schwab Investor Money Fund	Money market fund, 756,120 shares	**	\$ <u>756,120</u>
	Mutual funds:			
*	Schwab S&P 500 Index Fund	Mutual fund, 53,462 shares	**	1,186,316
*	Schwab Target 2020 Fund	Mutual fund, 82,176 shares	**	982,001
*	Schwab Target 2030 Fund	Mutual fund, 67,611 shares	**	845,809
*	Schwab Target 2040 Fund	Mutual fund, 46,118 shares	**	592,158
	Oakmark Equity Income Fund	Mutual fund, 20,497 shares	**	584,179
	Metropolitan West Total Return Bond M	Mutual fund, 46,620 shares	**	508,153
	American Century Real Estate Inv	Mutual fund, 16,242 shares	**	382,659
	Keeley Small Cap Value Fund A	Mutual fund, 12,517 shares	**	357,983
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	Third Avenue Value Fund Institutional	Mutual fund, 4,963 shares	**	247,332
	Wells Fargo Advantage Asia Pacific Fund	Mutual fund, 21,896 shares	**	227,717
	Eaton Vance Income Fund Boston Class A	Mutual fund, 34,631 shares	**	207,785
	American Century Equity Growth Fund I	Mutual fund, 6,817 shares	**	166,947
	Marsico 21st Century Fund	Mutual fund, 11,611 shares	**	162,439
	Marsico International Opportunities Fund	Mutual fund, 11,838 shares	**	156,972
*	Schwab Target 2010 Fund	Mutual fund, 5,691 shares	**	62,718
	Total mutual funds			<u>6,933,046</u>
*	Participant loans	Interest rates of 4.25% to 6%		<u>199,741</u>
				\$ <u><u>7,888,907</u></u>
*	Party-in-interest			
**	Cost omitted for participant-directed investments			

EQUIPOWER RESOURCES CORP 401K PLAN
Information for Form 5500, Schedule C
For January 1, 2012 - December 31, 2012

Appendix 1 - Shareholder Servicing Payment Rates :

Charles Schwab & Co., Inc. and its affiliates ("Schwab") may receive indirect compensation from mutual fund companies or their affiliates for shareholder related services. The rate received by Schwab may change from time to time as changes are made by mutual fund companies. Outlined below is an illustration of rates received by Schwab as of the end of the reporting period for funds held in your plan at that time.

On average, the rate earned with respect to your plan's mutual fund holding(s) at Charles Schwab Bank in the fund family(ies) listed is 0.02%, as further detailed below:

Received by Charles Schwab & Co., Inc. (EIN#94-1737782)		
Fund Family/Provider	EIN	Formula
American Century Investments	43-0821857	Range of 0.00 - 0.02% of average daily balance of assets
Eaton Vance	04-2718215	Range of 0.00 - 0.02% of average daily balance of assets
Keeley	36-3160361	Range of 0.00 - 0.02% of average daily balance of assets
MainStay	52-2206685	Range of 0.00 - 0.02% of average daily balance of assets
Marsico Investment Fund	84-1434992	Range of 0.00 - 0.02% of average daily balance of assets
Metropolitan West Funds	95-4597302	Range of 0.00 - 0.02% of average daily balance of assets
Oakmark	04-3276558	Range of 0.00 - 0.02% of average daily balance of assets
Third Avenue	01-0690900	Range of 0.00 - 0.02% of average daily balance of assets
Wells Fargo Advantage	41-0449260	Range of 0.00 - 0.02% of average daily balance of assets

Please note, the EIN for Fund Family/Provider was provided by Morningstar and is based on how the fund is marketed on the fund website or in other sales literature. Morningstar evaluates the legal entity options that are available and assigns the Provider Company EIN reflected in the above table(s). The EIN should be representative of the mutual fund company or its affiliates, one or more of which may pay Schwab for shareholder related services.

For more details, please refer to your Schwab service, trust or custody agreements and quarterly Shareholder Servicing Report available on Retirementcenter.schwab.com.

If you need additional information, please contact your third party administrator or recordkeeper.

EQUIPOWER RESOURCES CORP. 401(K) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

EQUIPOWER RESOURCES CORP. 401(K) PLAN

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Independent Auditors' Report

To the Plan Administrator
EquiPower Resources Corp. 401(K) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of EquiPower Resources Corp. 401(K) Plan, which comprise the statement of net assets available for benefits as of December 31, 2012 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 Charles Schwab Bank, the trustee of the Plan, except for comparing the information with the related information included in the 2012 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2012 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion on the 2012 financial statements. Accordingly, we do not express an opinion on the 2012 financial statements.

Supplemental Information

The supplemental schedule of assets (held at end of year) as of December 31, 2012 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

2011 Financial Statements

We have compiled the accompanying statement of net assets available for benefits of EquiPower Resources Corp. 401(K) Plan as of December 31, 2011 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of net assets available for benefits as of December 31, 2011 and, accordingly, do not express an opinion or any other form of assurance on it.

Report on 2012 Form and Content in Compliance with Department of Labor Rules and Regulations

The form and content of the information included in the 2012 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
August 20, 2013

EQUIPOWER RESOURCES CORP. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	<u>2012</u> <u>(Audited)</u>	<u>2011</u> <u>(Compiled)</u>
ASSETS		
Investments		
Money market funds	\$ 756,120	\$ 287,854
Mutual funds	6,933,046	2,576,731
Total investments	<u>7,689,166</u>	<u>2,864,585</u>
Receivables		
Notes receivable from participants	199,741	137,531
Employer contribution - profit sharing	801,323	513,635
Total receivables	<u>1,001,064</u>	<u>651,166</u>
Cash	<u>61,140</u>	<u>50,345</u>
Total assets	8,751,370	3,566,096
LIABILITIES		
Accounts Payable and Accrued Expenses	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u><u>\$ 8,751,370</u></u>	<u><u>\$ 3,566,096</u></u>

The accompanying notes are an integral part of the financial statements

EQUIPOWER RESOURCES CORP. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

Additions to Net Assets Attributed to

Investment income:

Net appreciation in fair value of investments	\$ 476,250
Interest and dividend income	161,652
Net investment income	<u>637,902</u>

Interest income on notes receivable from participants	<u>8,423</u>
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Contributions:

Employee - pre-tax deferrals	1,317,705
Employee - Roth deferrals	100,073
Employee - rollovers	1,876,993
Employer - matching	696,587
Employer - profit sharing	801,323
Total contributions	<u>4,792,681</u>

Total additions	<u>5,439,006</u>
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Deductions from Net Assets Attributed to

Benefits paid to participants	252,678
Administrative expenses	1,054
Total deductions	<u>253,732</u>

Net Increase in Net Assets	5,185,274
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Net Assets Available for Benefits - Beginning of Year	<u>3,566,096</u>
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Net Assets Available for Benefits - End of Year	<u><u>\$ 8,751,370</u></u>
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The accompanying notes are an integral part of the financial statements

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the EquiPower Resources Corp. 401(K) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan established in 2010 to provide retirement benefits for full-time employees of EquiPower Resources Corp. (the Company). In January 2011, the Company acquired Milford Power Company, LLC (Milford). Approximately 18 employees of Milford became eligible to participate in the Plan on June 1, 2011, when they became employed by the Company. In October 2011, the Company acquired Liberty Electric Power, LLC (Liberty). Approximately 19 employees of Liberty became eligible to participate in the Plan on January 1, 2012, when they became employed by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Amendment - Effective January 1, 2012, the Plan was completely amended and restated using a volume submitter plan document. All plan provisions under the new adoption agreement remain substantially the same.

Contributions - Participants may contribute between 1% and 100% of compensation up to the maximum allowed by the Internal Revenue Code (the Code). Participants may designate all or a portion of their deferrals as Roth contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans to the extent permitted by the Code, regardless of whether they have met the eligibility requirements for participation in the Plan. The Company makes a safe harbor matching contribution equal to 100% of each participant's elective deferral contribution up to a maximum of 3% of eligible compensation plus 50% of each participant's elective deferral contribution that exceeded 3% up to 6% of eligible compensation. In addition, the Company may make additional profit-sharing contributions at the discretion of the Board of Directors. The discretionary profit-sharing contribution was 5% of each participant's eligible compensation for the year ended December 31, 2012. All contributions are subject to certain limitations imposed by the Plan and the Code.

Participant Accounts - Participants have separate accounts for employee and employer contributions for each investment option selected. Participants may elect to have contributions invested in any or all of the funds, subject to certain limitations. Investment income is allocated to the participants' accounts regularly. Allocations of Company contributions, earnings and administrative expenses are based on a participant's compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested accounts.

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Vesting - Participants are immediately vested in their deferral, rollover and safe harbor matching contributions, including the earnings on these amounts. Vesting in discretionary employer profit-sharing contributions is based on years of continuous service. Participants are fully vested in profit-sharing contributions upon the completion of three years of service. Participants are also fully vested upon reaching their normal retirement date, death or total disability.

Forfeitures - Forfeitures of discretionary profit-sharing contributions are used to reduce the Company's future contributions.

There were no forfeited nonvested discretionary profit-sharing accounts at December 31, 2012. Company profit-sharing contributions were reduced by \$20,406 from forfeited nonvested discretionary profit-sharing accounts for the year ended December 31, 2012.

Investment Options - Participants may direct their contributions to a variety of money market and mutual funds held at Charles Schwab Bank (Schwab). These funds include a variety of investment options with various objectives and degrees of financial risk.

Notes Receivable from Participants - Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or one-half of their vested account balance. Loan terms range from one to five years, except for loans to purchase a primary residence, which may be offered over a term up to thirty years. The loans are secured by the balance in the participant's account and bear interest at a rate that professional lenders would charge, as determined by the Plan administrator. The notes currently bear interest at rates ranging from 4.25% to 6%. Participants may only have one loan outstanding at any given time. Generally, principal and interest are paid ratably through payroll deductions.

Payment of Benefits - Upon retirement, disability, death or termination of employment, the participant shall become entitled to the total value of his or her vested account, determined as of the valuation date. The Plan also provides for in-service withdrawals by qualified participants. Distributions will be paid by lump sum or in installments over a number of years, based upon election of the participant or the Plan, as defined in the Plan or the Code.

Upon financial hardship, a participant is entitled to the value of his or her deferral accounts, but not the earnings thereon, determined as of the valuation date, which is payable immediately in a lump-sum distribution.

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The Plan uses the accrual basis of accounting for plan transactions.

Investment Valuation and Income - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for a discussion of fair value measurements.

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. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent loans are treated as distributions based on the terms of the plan document.

Payment of Benefits - Benefits to participants are recorded when paid.

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

Risks and Uncertainties - The Plan provides for various investment options in money market and mutual funds. These investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and those changes could materially affect participant account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events - In preparing these financial statements, management has evaluated subsequent events through August 20, 2013, which represents the date the financial statements were available to be issued.

NOTE 3 - INCOME TAX STATUS

The Plan has adopted a volume submitter plan that received a favorable opinion letter from the Internal Revenue Service that it was in compliance with the applicable requirements of the Code. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, the plan administrator believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CERTIFICATION BY THE INVESTMENT TRUSTEE

Information presented in the accompanying statements and schedule as of and for the year ended December 31, 2012 for investments, notes receivable from participants, investment income and interest income on notes receivable from participants was derived, without audit, from information certified to be complete and accurate by Schwab, the trustee, as permitted by the election made by the plan administrator under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

NOTE 5 - INVESTMENTS

Investments representing 5% or more of the Plan's net assets available for benefits at December 31, 2012 and 2011, were as follows:

	<u>2012</u>	<u>2011</u>
Money market fund:		
Schwab Investor Money Fund	\$ 756,120	\$ 287,854
Mutual funds:		
Schwab S&P 500 Index Fund	1,186,316	578,361
Schwab Target 2020 Fund	982,001	267,218
Schwab Target 2030 Fund	845,809	254,091
Schwab Target 2040 Fund	592,158	*
Oakmark Equity Income Fund	584,179	282,846
Metropolitan West Total Return Bond M	508,153	233,416

*Investment was not in excess of 5% of the Plan's net assets at December 31, 2011.

NOTE 6 - FAIR VALUE MEASUREMENTS

Generally accepted accounting principles establish a 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 are described below:

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS (Continued)

- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The following is a description of the valuation methodology used for assets measured at fair value.

Money market and mutual funds are valued at the quoted net asset value of shares held by the Plan at year end as reported in the active market in which the funds are traded.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	2012			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 756,120	\$ -	\$ -	\$ 756,120
Mutual funds:				
Equity	3,734,422	-	-	3,734,422
Bond	715,938	-	-	715,938
Retirement date	2,482,686	-	-	2,482,686
Total Assets at Fair Value	<u>\$ 7,689,166</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,689,166</u>

EQUIPOWER RESOURCES CORP. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS (Continued)

	2011			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 287,854	\$ -	\$ -	\$ 287,854
Mutual funds:				
Equity	1,530,968	-	-	1,530,968
Bond	313,006	-	-	313,006
Retirement date	<u>732,757</u>	<u>-</u>	<u>-</u>	<u>732,757</u>
Total Assets at Fair Value	<u>\$ 2,864,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,864,585</u>

There were no transfers between levels of investments for the years ended December 31, 2012 and 2011.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of money market and mutual funds managed by affiliates of Schwab. Schwab is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 8 - ADMINISTRATIVE EXPENSE

The Plan sponsor bears the majority of the costs of administering the Plan. The Plan records certain costs for recordkeeping and participant loan administration.

NOTE 9 - PLAN TERMINATION

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

EQUIPOWER RESOURCES CORP. 401(K) PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2012

Employer Identification Number: 27-2294219

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Money market fund:			
*	Schwab Investor Money Fund	Money market fund, 756,120 shares	**	\$ 756,120
	Mutual funds:			
*	Schwab S&P 500 Index Fund	Mutual fund, 53,462 shares	**	1,186,316
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*	Schwab Target 2010 Fund	Mutual fund, 5,691 shares	**	62,718
	Total mutual funds			<u>6,933,046</u>
*	Participant loans	Interest rates of 4.25% to 6%		<u>199,741</u>
				<u>\$ 7,888,907</u>
*	Party-in-interest			
**	Cost omitted for participant-directed investments			

EQUIPOWER RESOURCES CORP. 401(K) PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2012

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				\$ <u><u>7,888,907</u></u>
*	Party-in-interest			
**	Cost omitted for participant-directed investments			