# 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 01/01/2013 and ending 04/01/2013

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

**B** This return/report is:
- [ ] the first return/report;
- [X] the final return/report;
- [ ] an amended return/report;
- [X] 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
THE DELANEY GROUP, INC. 401(K) SUPPLEMENTAL RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/2001

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

THE DELANEY GROUP, INC.

P.O. BOX 219
MAYFIELD, NY 12117-0199

**2b** Employer Identification Number (EIN) 14-1662980

**2c** Sponsor's telephone number 518-661-5304

**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. | 10/24/2013 | ANDY IANNOTTI |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/24/2013 | ANDY IANNOTTI |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

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

**3b** Administrator's EIN

**3c** Administrator's telephone number

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

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 207 |
| **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** | 0 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 0 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 0 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 0 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 0 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2J 2A 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

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

# SCHEDULE 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 01/01/2013 and ending 04/01/2013

**A** Name of plan
THE DELANEY GROUP, INC. 401(K) SUPPLEMENTAL RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
THE DELANEY GROUP, INC.

**D** Employer Identification Number (EIN)
14-1662980

## 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 | 3653 | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | 17351 | |
| **(3)** Other | 1b(3) | 1102 | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 277702 | |
| **(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) | | |
| **(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) | 2874384 | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 3174192 | 0 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | 16844 | 0 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 16844 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 3157348 | 0 |

## 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) | | |
| | **(B)** Participants | 2a(1)(B) | | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 11352 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 11352 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 0 |
| | **(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) | 5378 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 5378 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 3162401 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 2782898 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 379503 |
| | **(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) | | -246060 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 150173 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 51880 | |
| (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) | | 51880 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 3719 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 3719 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 55599 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 94574 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | 3251922 |

## 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: FIRLEY,MORAN,FREER & EASSA,CPA,P.C. **(2)** EIN: 16-1148763

**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 | | 325000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | | X | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | X | | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | X | | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... [X] **Yes** [ ] **No** **Amount:** 0

**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) |
|---|---|---|
| TETRA TECH, INC. & SUBSIDIARIES RETIREMENT PLAN | 95-4148514 | 001 |
| | | |
| | | |
| | | |

## 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 01/01/2013 and ending 04/01/2013

**A** Name of plan
THE DELANEY GROUP, INC. 401(K) SUPPLEMENTAL RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
THE DELANEY GROUP, INC.

**D** Employer Identification Number (EIN)
14-1662980

## Part I Distributions

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

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

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

EIN(s): 51-0589866

**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** 4

## 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):

# Audited Financial Statements

# THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

## April 1, 2013

Audited Financial Statements

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

April 1, 2013


Independent Auditor's Report ..... 1
Statements of Net Assets Available for Benefits ..... 3
Statements of Changes in Net Assets Available for Benefits ..... 4
Notes to Financial Statements ..... 5
Schedule of Delinquent Participant Contributions (December 31, 2012) ..... 12
Schedule of Assets (Held at End of Year--December 31, 2012) ..... 13
Schedule of Reportable Transactions (December 31, 2012) ..... 14
Schedule of Reportable Transactions (April 1, 2013) ..... 15

**Firley, Moran, Freer & Eassa, CPA, P.C.**
**5010 Campuswood Drive · East Syracuse, NY 13057**
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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
The Delaney Group, Inc. 401(k)
Supplemental Retirement Plan
Mayfield, New York

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Delaney Group, Inc. 401(k) Supplemental Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of April 1, 2013, December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the period ended April 1, 2013 and the year ended December 31, 2012, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

### *Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified or provided by NBT Bank, N.A., the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2012 and 2011, and for the periods ended April 1, 2013 and 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. Accordingly, we do not express an opinion on these financial statements.

***Emphasis of Matter***

As discussed in Note I to the financial statements, the Board of Directors of The Delaney Group, Inc., the Plan's Sponsor, adopted a resolution on November 8, 2012 to merge the Plan into the Tetra Tech, Inc. and Subsidiaries Retirement Plan effective April 1, 2013 and to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing Plan basis used in presenting the 2011 financial statements to the liquidation basis for the periods ending December 31, 2012, and later. The disclaimer of opinion outlined above is not modified with respect to this matter.

***Other Matter***

The supplemental schedules, Schedule of Delinquent Participant Contributions, Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions as of or for the year ended December 31, 2012 and the Schedule of Reportable Transactions for the period ended April 1, 2013, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

**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 or provided 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Kirley, Moran, Green & Essa, CPA, P.C.

East Syracuse, New York
October 21, 2013

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

| | April 1, 2013 | December 31, 2012 | December 31, 2011 |
|---|---|---|---|
| ASSETS | | | |
| Investments, at fair value: | | | |
| Interest-bearing cash | $ -0- | $ 277,702 | $ 305,723 |
| Mutual funds | -0- | 2,874,384 | 2,672,663 |
| TOTAL INVESTMENTS | -0- | 3,152,086 | 2,978,386 |
| Receivables: | | | |
| Participant contributions | -0- | 17,351 | 5,818 |
| Accrued interest and dividends | -0- | 1,102 | -0- |
| | -0- | 18,453 | 5,818 |
| Cash | -0- | 3,653 | -0- |
| TOTAL ASSETS | -0- | 3,174,192 | 2,984,204 |
| LIABILITIES | | | |
| Other | -0- | 16,844 | 7,977 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ -0- | $ 3,157,348 | $ 2,976,227 |

See notes to financial statements.

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

| | January 1, 2013 to April 1, 2013 | Year ended December 31, 2012 |
|---|---|---|
| ADDITIONS | | |
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Net appreciation in fair value of investments | $ 133,443 | $ 304,395 |
| Interest and dividend income | 5,378 | 68,816 |
| | 138,821 | 373,211 |
| Contributions: | | |
| Participants' elective deferrals | -0- | 538,196 |
| Rollovers | -0- | 31,535 |
| Other | 11,352 | -0- |
| | 11,352 | 569,731 |
| TOTAL ADDITIONS | 150,173 | 942,942 |
| DEDUCTIONS | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 51,880 | 750,246 |
| Other | 3,719 | 11,575 |
| TOTAL DEDUCTIONS | 55,599 | 761,821 |
| NET INCREASE | 94,574 | 181,121 |
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| Beginning of year | 3,157,348 | 2,976,227 |
| | 3,251,922 | 3,157,348 |
| Transfer of assets from the plan | (3,251,922) | -0- |
| END OF YEAR | $ -0- | $ 3,157,348 |

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

April 1, 2013 and December 31, 2012

## NOTE A--DESCRIPTION OF THE PLAN

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

General: The Plan is a defined contribution plan covering all eligible employees of The Delaney Group, Inc. and its affiliated company, Delaney Crushed Stone Products, Inc. (collectively referred to as the Company/Employer). An employee is eligible to participate in the elective deferral feature of the Plan on the first day of employment with the Company. To become eligible to participate in Company discretionary matching contributions (as defined in the Plan agreement), an employee must have made elective deferral contributions to the Plan, be employed on the last day of the Plan year and have completed 1,000 hours of service. To become eligible to participate in Company discretionary nonelective profit sharing contributions (as defined in the Plan agreement), an employee must be employed on the last day of the Plan year and have completed 1,000 hours of service. The Plan is subject to the provisions of ERISA.

Plan Amendments: Effective as of January 1, 2013, the Plan was amended to cease all contributions to the Plan so as to coordinate with the Employer's adoption of the Tetra Tech, Inc. and Subsidiaries Retirement Plan (Tetra Tech Plan), effective January 1, 2013.

Effective as of April 1, 2013, the Plan was amended to provide for the merger of the Plan into the Tetra Tech Plan and the Plan was officially terminated (see Note I).

Contributions: Participants may contribute, the lesser of 100% of their annual compensation, as defined by the Plan, or $17,000 for the year ended December 31, 2012. Additionally, if a participant has or is projected to attain age 50 before the end of the Plan year, that participant may make "catch-up" contributions as determined by the Internal Revenue Service (IRS). Participants may also contribute amounts representing distributions from other qualified retirement plans. Contributions are subject to certain individual account and aggregate Plan limitations as determined by the IRS.

The Company may elect to contribute a discretionary matching contribution equal to a uniform percentage (determined each year by the Employer) of each participant's elective deferrals except for catch-up contributions which are not subject to the matching contribution. There were no Company discretionary matching contributions made to the Plan for the periods presented. The Company may also make a discretionary nonelective profit sharing contribution on behalf of certain groups of participants. There were no nonelective discretionary profit sharing contributions made to the Plan for the periods presented.

NOTE A--DESCRIPTION OF THE PLAN--Continued

Participant Accounts: Each participant's account is credited with the elective deferral, discretionary matching contributions, discretionary nonelective profit sharing contributions and Plan earnings and losses. Allocation of discretionary nonelective profit sharing contributions is based on job classification and compensation. Plan earnings and losses are allocated based on account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are 100% vested in their elective deferral accounts and rollover transfer accounts plus actual earnings or losses thereon. Vesting in Company discretionary matching or nonelective profit sharing contributions and the earnings or losses thereon, is based upon years of service in which a participant is credited with at least 1,000 hours of service. A participant is 100% vested after six years of credited service.

Payment of Benefits: Upon termination of service due to death, disability or retirement, a participant or their beneficiary will receive a lump-sum cash distribution equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, at the election of the participant, the participant's vested account balance will become due and payable.

Forfeitures: When termination of employment occurs, the nonvested portion of a participant's account represents a forfeiture. Forfeitures from a participant's employer contribution account are available to reduce subsequent employer contributions or to offset Plan administrative expenses. At April 1, 2013, December 31, 2012 and 2011, forfeited nonvested accounts totaled approximately $-0-, $16,546 and $36,906, respectively.

NOTE B--SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: Due to the decision on November 8, 2012, to terminate the Plan effective April 1, 2013 (see Note I), the financial statements for 2012 have been prepared using the liquidation basis of accounting. There are no material differences in the Plan's 2012 financial statements using the liquidation basis of accounting compared with the accrual basis of accounting. The 2011 financial statements were prepared on the ongoing accrual basis of accounting.

NOTE B--SIGNIFICANT ACCOUNTING POLICIES--Continued

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

Investment Valuation and Income Recognition: Investments at December 31, 2012 are reported at fair value which represents liquidation value due to the Plan termination (see Note I). The Plan's investments are reported at fair value as of December 31, 2011. 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 D for discussion of fair value measurements. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee.

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

Payment of Benefits: Benefits are recorded when paid.

Events Occurring After Reporting Date: The Plan's management has evaluated events and transactions that occurred between April 1, 2013 and October 21, 2013, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements. There were no such events or transactions identified by Plan management.

NOTE C--INFORMATION CERTIFIED AND PROVIDED BY
NBT BANK, N.A. (UNAUDITED)

The following is a summary of the Plan's investment information as of December 31, 2012 and 2011 and for the period ended April 1, 2013 and year ended December 31, 2012, included throughout the Plan's financial statements and supplemental schedules, that were prepared by or derived from information provided by the trustee, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that investment information provided to the Plan Administrator by the trustee related to the investments below is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following investments. None of the investments are participant directed.

NOTE C--INFORMATION CERTIFIED AND PROVIDED BY NBT BANK, N.A. (UNAUDITED)--Continued

Each investment representing 5% or more of the Plan's net assets is separately identified:

| | December 31, 2012 | December 31, 2011 |
|---|---|---|
| Interest-bearing cash: | | |
| Federated Government Money Market | $ 277,702 | $ 305,723 |
| Mutual funds at fair value: | | |
| Dodge Cox Income Fund | 350,421 | 315,088 |
| Federated Total Return Bond Fund | 352,612 | 321,493 |
| Vanguard GNMA Fund Admiral Shares | 340,698 | 323,835 |
| American Beacon Large Cap Value Fund | 222,229 | 191,986 |
| T. Rowe Price Equity Income Fund | 159,683 | 140,120 |
| Vanguard Morgan Growth Fund | 310,441 | 274,433 |
| Vanguard 500 Index Fund | 303,815 | 286,357 |
| Dodge Cox International Stock Fund | 286,514 | 242,723 |
| Other | 547,971 | 576,628 |
| | 2,874,384 | 2,672,663 |
| Total | $ 3,152,086 | $ 2,978,386 |

NBT Bank, N.A. also certified to the completeness and accuracy of $133,433 and $304,395 of net appreciation in fair value of investments and $5,378 and $68,816 of interest and dividend income related to the aforementioned Plan investments for the period ended April 1, 2013 and year ended December 31, 2012, respectively.

NOTE D--FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification Topic 820, "Fair Value Measurements and Disclosures", are described as follows:

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.

NOTE D--FAIR VALUE MEASUREMENTS--Continued

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- 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.

Following is a description of the valuation methodologies used for investments measured at fair value:

Interest-bearing cash: The fair value of interest-bearing cash approximates carrying value due to the nature of the instrument.

Mutual funds: Shares of mutual funds are reported at fair value based on the quoted market prices of the fund, which represent the net asset value of shares held by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. 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. There have been no changes in the methodologies used at December 31, 2012 and 2011.

NOTE D--FAIR VALUE MEASUREMENTS--Continued

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

| | Investments at Fair Value as of December 31, 2012 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Interest-bearing cash | $ 277,702 | $ -0- | $ -0- | $ 277,702 |
| Mutual funds | 2,874,384 | -0- | -0- | 2,874,384 |
| Total investments at fair value | $ 3,152,086 | $ -0- | $ -0- | $ 3,152,086 |

| | December 31, 2011 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Interest-bearing cash | $ 305,723 | $ -0- | $ -0- | $ 305,723 |
| Mutual funds | 2,672,663 | -0- | -0- | 2,672,663 |
| Total investments at fair value | $ 2,978,386 | $ -0- | $ -0- | $ 2,978,386 |

NOTE E--RELATED PARTY AND PARTIES IN INTEREST TRANSACTIONS

The Plan has not considered Company contributions to the Plan or benefits paid by the Plan to participants as party in interest transactions. Plan investments include mutual funds and interest-bearing cash managed by NBT Bank, N.A. who is the trustee as defined by the Plan and therefore, these transactions qualify as party in interest transactions, which are exempt from prohibited transaction rules.

Administrative expenses for compliance, recordkeeping, and auditing services are provided by parties in interest and are paid directly by the Company.

NOTE F--INCOME TAX STATUS

The Plan uses a volume submitter plan written by Milliman Inc. The volume submitter plan sponsor has received a favorable IRS determination letter dated March 31, 2008. The IRS has also determined by a letter dated July 15, 2011 that the Plan and the related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore believes that the Plan continues to qualify and the related trust continues to be tax-exempt as of April 1, 2013.

NOTE F--INCOME TAX STATUS--Continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE G--RISKS AND UNCERTAINTIES

The Plan's investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the Plan's Statements of Net Assets Available for Benefits.

NOTE H--PROHIBITED TRANSACTIONS

During 2012, the Company inadvertently failed to timely remit certain employee contributions to the Plan's trustee. Contributions totaling $411,877 were not remitted to the trustee within the time period prescribed by DOL regulations. As a result, the Company will calculate and remit lost earnings to the Plan. The Company believes the lost earnings calculation will result in a nominal remittance to the Plan. In addition, filings required due to the identification of these prohibited transactions will be submitted to the IRS and the DOL in accordance with applicable regulations.

NOTE I--PLAN MERGER AND TERMINATION

Pursuant to a Plan amendment adopted November 8, 2012, and effective April 1, 2013, the Plan was merged into the Tetra Tech Plan.

As a result, the assets were liquidated and cash totaling $3,251,922 was transferred from the Plan to the Tetra Tech Plan. The net assets transferred as of April 1, 2013, have been recognized in separate participant accounts of the Tetra Tech Plan at their balances previously carried in the accounts of the Plan. Therefore, on April 1, 2013, the Plan was officially terminated. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing Plan basis to the liquidation basis for the periods ending December 31, 2012, and later.

SCHEDULE H, LINE 4a--SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NUMBER: 002

December 31, 2012

| Participant Contributions Transferred Late to Plan | Total that Constitutes Nonexempt Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| $ 411,877 | $ -0- | $ 411,877 | $ -0- | $ -0- |

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

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NO.: 002

December 31, 2012

| (a) | (b)Identity of Issue, Borrower, Lessor or Similar Party | (c)Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | | (d)Cost | (e)Current Value |
|---|---|---|---|---|---|
| | | Shares/Units | Other Information | | |
| | Interest-Bearing Cash | | | | |
| | Federated Government Money Market | 277,702 | Money Market Account | $ 277,702 | $ 277,702 |
| | Mutual Funds | | | | |
| | Dodge & Cox Income Fund | 25,283 | Mutual Funds | 328,100 | 350,421 |
| | Federated Total Return Bond Fund | 30,850 | Mutual Funds | 332,570 | 352,612 |
| | Vanguard GNMA Fund | 31,228 | Mutual Funds | 342,229 | 340,698 |
| | American Beacon Large Cap Value Fund | 10,269 | Mutual Funds | 190,626 | 222,229 |
| | Hartford Mid Cap Fund Class I | 5,783 | Mutual Funds | 119,264 | 126,474 |
| | T. Rowe Price Equity Income Fund | 6,037 | Mutual Funds | 141,852 | 159,683 |
| | Royce Pennsylvania Mutual Fund | 12,013 | Mutual Funds | 121,888 | 138,151 |
| | Vanguard Morgan Growth Fund | 5,033 | Mutual Funds | 258,796 | 310,441 |
| | Vanguard 500 Index Fund | 2,780 | Mutual Funds | 252,279 | 303,815 |
| | CRM Mid Cap Value Fund | 4,819 | Mutual Funds | 124,479 | 148,324 |
| | Dodge & Cox International Stock Fund | 8,271 | Mutual Funds | 279,611 | 286,514 |
| | Lazard Emerging Markets Portfolio | 6,910 | Mutual Funds | 136,630 | 135,022 |
| | | | | 2,628,324 | 2,874,384 |
| | | | | $ 2,906,026 | $ 3,152,086 |

SCHEDULE H, LINE 4j--SCHEDULE OF REPORTABLE TRANSACTIONS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NO.: 002

December 31, 2012

| (a)Identity of party involved | (b)Description of asset | (c)Purchase price | (d)Selling price | (e)Lease rental | (f)Expense incurred with transaction | (g)Cost of asset | (h)Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| Category (3) - A series of transactions in excess of 5% of plan assets | | | | | | | | |
| | Federated Government Money Market | | | | | | | |
| | (112 purchases - 932,160 units aggregate) | $ 932,160 | | | | $ 932,160 | $ 932,160 | |
| | (23 sales - 960,182 units aggregate) | | $ 960,182 | | | 960,182 | 960,182 | $ -0- |

Information scheduled is alternative disclosure permitted by 29 CFR 2520.103-6(d)(2)

There were no category (1), (2) or (4) reportable transactions during the year ended December 31, 2012

SCHEDULE H, LINE 4j--SCHEDULE OF REPORTABLE TRANSACTIONS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NO.: 002

April 1, 2013

| (a)Identity of party involved | (b)Description of asset | (c)Purchase price | (d)Selling price | (e)Lease rental | (f)Expense incurred with transaction | (g)Cost of asset | (h)Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| Category (1) - A single transaction in excess of 5% of plan assets | | | | | | | | |
| NBT Bank, N.A. and Wells Fargo Bank, N.A. | Transfer of funds from NBT Bank, N.A. to Wells Fargo Bank, N.A. | | $ 3,251,922 | | | $ 3,251,922 | $ 3,251,922 | |
| | Vanguard 500 Index Fund (1 sale - 2,800 units aggregate) | | 330,551 | | | 252,279 | 330,551 | $ 78,272 |
| Category (3) - A series of transactions in excess of 5% of plan assets | | | | | | | | |
| | American Beacon Large Cap Value Fund (1 purchase - 462 units aggregate) | $ 10,655 | | | | 10,655 | 10,655 | |
| | (1 sale - 10,732 units aggregate) | | 255,847 | | | 201,281 | 255,847 | 54,566 |
| | CRM Mid Cap Value Fund (1 purchase - 217 units aggregate) | 7,106 | | | | 7,106 | 7,106 | |
| | (1 sale - 5,036 units aggregate) | | 168,711 | | | 131,585 | 168,711 | 37,126 |
| | Dodge & Cox Income Fund (1 purchase - 1,152 units aggregate) | 15,951 | | | | 15,951 | 15,951 | |
| | (1 sale - 26,435 units aggregate) | | 367,970 | | | 344,052 | 367,970 | 23,918 |
| | Dodge & Cox International Stock Fund (1 purchase - 374 units aggregate) | 13,556 | | | | 13,556 | 13,556 | |
| | (1 sale - 8,645 units aggregate) | | 308,556 | | | 293,167 | 308,556 | 15,389 |
| | Federated Government Money Market (9 purchases - 3,149,593 units aggregate) | 3,149,593 | | | | 3,149,593 | 3,149,593 | |
| | (10 sales - 3,427,295 units aggregate) | | 3,427,295 | | | 3,427,295 | 3,427,295 | -0- |

SCHEDULE H, LINE 4j--SCHEDULE OF REPORTABLE TRANSACTIONS--Continued

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NO.: 002

April 1, 2013

| (a)Identity of party involved | (b)Description of asset | (c)Purchase price | (d)Selling price | (e)Lease rental | (f)Expense incurred with transaction | (g)Cost of asset | (h)Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| Category (3) - A series of transactions in excess of 5% of plan assets (continued) | | | | | | | | |
| | Federated Total Return Bond Fund | | | | | | | |
| | (1 purchase - 1,406 units aggregate) | $ 15,941 | | | | $ 15,941 | $ 15,941 | |
| | (1 sale - 32,255 units aggregate) | | $ 366,100 | | | 348,511 | 366,100 | $ 17,589 |
| | Royce Pennsylvania Mutual Fund | | | | | | | |
| | (1 purchase - 541 units aggregate) | 6,650 | | | | 6,650 | 6,650 | |
| | (1 sale - 12,554 units aggregate) | | 157,865 | | | 128,539 | 157,865 | 29,326 |
| | T. Rowe Price Equity Income Fund | | | | | | | |
| | (1 purchase - 272 units aggregate) | 7,632 | | | | 7,632 | 7,632 | |
| | (1 sale - 6,309 units aggregate) | | 183,728 | | | 149,483 | 183,728 | 34,245 |
| | Vanguard GNMA Fund | | | | | | | |
| | (1 purchase - 1,420 units aggregate) | 15,427 | | | | 15,427 | 15,427 | |
| | (1 sale - 32,649 units aggregate) | | 353,910 | | | 357,655 | 353,910 | (3,745) |
| | Vanguard Morgan Growth Fund | | | | | | | |
| | (1 purchase - 226 units aggregate) | 14,710 | | | | 14,710 | 14,710 | |
| | (1 sale - 5,260 units aggregate) | | 348,707 | | | 273,506 | 348,707 | 75,201 |

Information scheduled is alternative disclosure permitted by 29 CFR 2520.103-6(d)(2)

There were no category (2) or (4) reportable transactions during the period ended April 1, 2013

SCHEDULE H, LINE 4j--SCHEDULE OF REPORTABLE TRANSACTIONS

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NO.: 002

April 1, 2013

| (a)Identity of party involved | (b)Description of asset | (c)Purchase price | (d)Selling price | (e)Lease rental | (f)Expense incurred with transaction | (g)Cost of asset | (h)Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| Category (1) - A single transaction in excess of 5% of plan assets | | | | | | | | |
| NBT Bank, N.A. and Wells Fargo Bank, N.A. | Transfer of funds from NBT Bank, N.A. to Wells Fargo Bank, N.A. | | $ 3,251,922 | | | $3,251,922 | $ 3,251,922 | |
| | Vanguard 500 Index Fund (1 sale - 2,800 units aggregate) | | 330,551 | | | 252,279 | 330,551 | $ 78,272 |
| Category (3) - A series of transactions in excess of 5% of plan assets | | | | | | | | |
| | American Beacon Large Cap Value Fund (1 purchase - 462 units aggregate) | $ 10,655 | | | | 10,655 | 10,655 | |
| | (1 sale - 10,732 units aggregate) | | 255,847 | | | 201,281 | 255,847 | 54,566 |
| | CRM Mid Cap Value Fund (1 purchase - 217 units aggregate) | 7,106 | | | | 7,106 | 7,106 | |
| | (1 sale - 5,036 units aggregate) | | 168,711 | | | 131,585 | 168,711 | 37,126 |
| | Dodge & Cox Income Fund (1 purchase - 1,152 units aggregate) | 15,951 | | | | 15,951 | 15,951 | |
| | (1 sale - 26,435 units aggregate) | | 367,970 | | | 344,052 | 367,970 | 23,918 |
| | Dodge & Cox International Stock Fund (1 purchase - 374 units aggregate) | 13,556 | | | | 13,556 | 13,556 | |
| | (1 sale - 8,645 units aggregate) | | 308,556 | | | 293,167 | 308,556 | 15,389 |
| | Federated Government Money Market (9 purchases - 3,149,593 units aggregate) | 3,149,593 | | | | 3,149,593 | 3,149,593 | |
| | (10 sales - 3,427,295 units aggregate) | | 3,427,295 | | | 3,427,295 | 3,427,295 | -0- |

SCHEDULE H, LINE 4j--SCHEDULE OF REPORTABLE TRANSACTIONS--Continued

THE DELANEY GROUP, INC. 401(k) SUPPLEMENTAL RETIREMENT PLAN

EIN: 14-1662980 PLAN NO.: 002

April 1, 2013

| (a)Identity of party involved | (b)Description of asset | (c)Purchase price | (d)Selling price | (e)Lease rental | (f)Expense incurred with transaction | (g)Cost of asset | (h)Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| Category (3) - A series of transactions in excess of 5% of plan assets (continued) | | | | | | | | |
| | Federated Total Return Bond Fund | | | | | | | |
| | (1 purchase - 1,406 units aggregate) | $ 15,941 | | | | $ 15,941 | $ 15,941 | |
| | (1 sale - 32,255 units aggregate) | | $ 366,100 | | | 348,511 | 366,100 | $ 17,589 |
| | Royce Pennsylvania Mutual Fund | | | | | | | |
| | (1 purchase - 541 units aggregate) | 6,650 | | | | 6,650 | 6,650 | |
| | (1 sale - 12,554 units aggregate) | | 157,865 | | | 128,539 | 157,865 | 29,326 |
| | T. Rowe Price Equity Income Fund | | | | | | | |
| | (1 purchase - 272 units aggregate) | 7,632 | | | | 7,632 | 7,632 | |
| | (1 sale - 6,309 units aggregate) | | 183,728 | | | 149,483 | 183,728 | 34,245 |
| | Vanguard GNMA Fund | | | | | | | |
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| | Vanguard Morgan Growth Fund | | | | | | | |
| | (1 purchase - 226 units aggregate) | 14,710 | | | | 14,710 | 14,710 | |
| | (1 sale - 5,260 units aggregate) | | 348,707 | | | 273,506 | 348,707 | 75,201 |

Information scheduled is alternative disclosure permitted by 29 CFR 2520.103-6(d)(2)

There were no category (2) or (4) reportable transactions during the period ended April 1, 2013