# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

**2013**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
MCHUGH ENTERPRISES, INC. 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 003

**1c** Effective date of plan 01/01/1991

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

MCHUGH ENTERPRISES, INC.

1737 S MICHIGAN AVE
CHICAGO, IL 60616

**2b** Employer Identification Number (EIN)
36-3363119

**2c** Sponsor's telephone number
312-986-8000

**2d** Business code (see instructions)
236110

**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. | 07/31/2014 | DANIEL JATIS |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 07/31/2014 | DANIEL JATIS |
| | **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: | **4b** EIN | |
| **a** Sponsor's name | **4c** PN | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 212 |
| **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** | 194 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 27 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 221 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 221 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 166 |
| **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:
2F 2G 2J 2K 2S 2T 3D 3H 2R

**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) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [ ] Insurance | **(1)** | [ ] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(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)** [X] **C** (Service Provider Information)

**(5)** [X] **D** (DFE/Participating Plan Information)

**(6)** [ ] **G** (Financial Transaction Schedules)

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2013**<br>**This Form is Open to Public Inspection.** |

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

| | |
|---|---|
| **A** Name of plan<br>MCHUGH ENTERPRISES, INC. 401(K) PLAN | **B** Three-digit plan number (PN) ▶ 003 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500<br>MCHUGH ENTERPRISES, INC. | **D** Employer Identification Number (EIN)<br>36-3363119 |

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

| (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? |
|---|---|---|---|---|---|---|
| 15 51 52 59 60 62 63 71 72 | RECORDKEEPER | 9504 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | 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 [ ] |

**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 |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
MCHUGH ENTERPRISES, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 003

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

**D** Employer Identification Number (EIN)
36-3363119

## Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE VALUE

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 90-6153906-001 | C | 2600490 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | |
|---|---|
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection**

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

**A** Name of plan
MCHUGH ENTERPRISES, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
MCHUGH ENTERPRISES, INC.

**D** Employer Identification Number (EIN)
36-3363119

## 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 | 50 | 50 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 159 | -498598 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 281885 | 315086 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 3438248 | 2600490 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 12474370 | 16198023 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 1072665 | 1370333 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(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 | 17267377 | 19985384 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 17267377 | 19985384 |

## 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) | 0 | |
| | **(B)** Participants | 2a(1)(B) | 1379784 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 500344 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1880128 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 16242 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 16242 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 463339 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 463339 |
| | **(3)** Rents | 2b(3) | | |
| | **(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) | 0 | |
| | **(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) | | 34027 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (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) | | 2293260 |
| c Other income | 2c | | 176541 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 4863537 |

## Expenses

| | | | |
|---|---|---|---|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2109031 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 2109031 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 35224 |
| h Interest expense | 2h | | 0 |
| 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) | 1275 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 1275 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 2145530 |

## Net Income and Reconciliation

| | | | |
|---|---|---|---|
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 2718007 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | 0 |

## 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: PETER SHANNON & CO. **(2)** EIN: 36-3952019

**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 | | 5000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
MCHUGH ENTERPRISES, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
MCHUGH ENTERPRISES, INC.

**D** Employer Identification Number (EIN)
36-3363119

## Part I Distributions

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

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

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

EIN(s): 94-1687665

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# McHUGH ENTERPRISES, INC. 401(K) PLAN

## FINANCIAL STATEMENTS

## YEARS ENDED DECEMBER 31, 2013 AND 2012

PETER SHANNON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

6412 Joliet Road, Suite 1
Countryside, Illinois 60525

July 11, 2014

**McHugh Enterprises, Inc. 401(k) Plan**
1737 South Michigan Avenue
Chicago, Illinois 60616

## Independent Auditor's Report

Gentlemen:

### Report on the Financial Statements

We have audited the accompanying financial statements of McHugh Enterprises, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

***Basis for Disclaimer of Opinion***
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Merrill Lynch Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 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.

***Other Matter***
The supplemental schedules of assets held at end of year and reportable transactions are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

**Report on Form and Content in Compliance With DOL Rules and Regulations**

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

Peter Shannon & Co.

**Certified Public Accountants**

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**Exhibit I**

**McHugh Enterprises, Inc. 401(k) Plan**
**Statements of Net Assets Available for Benefits**
**December 31, 2013 and 2012**

| | 2013 | 2012 |
|---|---|---|
| **Assets** | | |
| **Investments - At Fair Value (Notes 2, 3, 4 and 5)** | $ 20,173,668 | $ 16,985,492 |
| **Receivables** | | |
| Notes Receivable from Participants | 315,087 | 281,885 |
| **Net Assets Reflecting Investments at Fair Value** | $ 20,488,755 | $ 17,267,377 |
| **Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Investment Contracts** | $ (26,064) | $ (43,673) |
| **Net Assets Available for Benefits** | $ 20,462,691 | $ 17,223,704 |

**The accompanying notes are an integral part of these financial statements.**

**Exhibit II**

## McHugh Enterprises, Inc. 401(k) Plan
## Statements of Changes in Net Assets Available for Benefits
## Years Ended December 31, 2013 and 2012

| | 2013 | 2012 |
|---|---|---|
| **Additions to Net Assets Attributed to:** | | |
| **Investment Income** | | |
| Dividends | $ 463,339 | $ 339,667 |
| Net Increase in Fair Value of Investments (Note 4) | 2,344,896 | 1,224,140 |
| Other Income | 180,350 | 58,146 |
| | $ 2,988,585 | $ 1,621,953 |
| **Interest Income on Notes Receivables from Participants** | $ 16,242 | $ 15,232 |
| **Contributions** | | |
| Employers | $ 500,000 | $ 400,000 |
| Participants | 1,379,346 | 1,168,130 |
| Rollovers | 500,344 | 45,869 |
| | $ 2,379,690 | $ 1,613,999 |
| **Total Additions** | $ 5,384,517 | $ 3,251,184 |
| **Deductions from Net Assets Attributed to:** | | |
| Benefits Paid to Participants | $ 2,109,031 | $ 1,509,772 |
| Deemed Distributions | 35,224 | 24,312 |
| Administrative Expenses | 1,275 | 975 |
| **Total Deductions** | $ 2,145,530 | $ 1,535,059 |
| **Net Increase in Net Assets Available for Benefits** | $ 3,238,987 | $ 1,716,125 |
| **Net Assets Available for Benefits - Beginning of Year** | 17,223,704 | 15,507,579 |
| **Net Assets Available for Benefits - End of Year** | $ 20,462,691 | $ 17,223,704 |

**The accompanying notes are an integral part of these financial statements.**

## Note 1 Description of the Plan

The following brief description of McHugh Enterprises, Inc. 401(k) Plan is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

### General

The Plan adopted effective as of January 1, 1991 has been approved by the Internal Revenue Service. The Plan is a defined contribution plan with a 401(k) plan feature covering all employess, other than hourly union employees of McHugh Enterprises, Inc. and the following related companies: James McHugh Construction Co., Burton Street Corporation, James McHugh Development Co., and MCH Millwork, Inc. It is subject to the provisions of the Employee Retirement Act of 1974 (ERISA). The trustee designated for the Plan is Merrill Lynch Trust Company.

### Eligibility

Employees are eligible to participate in the Plan the first pay period following the date of hire. The employee shall continue as a participant until normal retirement date or otherwise terminated.

### Employee Contributions

The 401(k) feature of the Plan provides for participant election up to 90% of pretax annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions and the Company contributions into various investment options offered by the Plan. The Plan currently offers fourteen mutual funds, a common/collective trust, and a self-directed option for participants.

### Employer Contributions

The Company may make matching contributions to members' matching contributions accounts. Because these contributions are discretionary, they may vary from year to year. Beginning January 1, 2001, the Company will not match contributions made by union members. The matching formula is subject to annual review by the Company Board of Directors.

### Notes Receivable from Participants

The committee may grant a loan to a member for various reasons. In no event shall the total of all loans outstanding exceed the lesser of $50,000 or 50% of the amount to which the member is presently vested. The minimum loan amount is $1,000. The loans are evidenced by promissory notes with an interest rate at prime, ranging from 4.25% to 7.25%, with repayments made through payroll deductions no less frequently than quarterly, and must be repaid in no more than five years. If the loan is for the purchase of a participants principal residence, it can be repaid over thirty years. The loans are secured with an irrevocable pledge and assignment of 50% of the nonforfeiture amount of the borrowing participant's accrued benefit under the Plan or other security deemed acceptable by the Advisors Committee.

### Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings on account balances, as defined. The

**Note 1** **Description of the Plan (Continued)**

**Vesting**

Upon retirement or termination, the participant will be 100% vested in their account balances.

**Payment of Benefits**

A participant's capital accumulation will normally be distributed in a single distribution in the event of retirement, disability or death. Distributions are subject to the discretion of the administrative committee, but in no event, later than the 60th day following the last day of the plan year during which the member's normal retirement date occurs.

**Forfeited Accounts**

At December 31, 2013 and 2012 there are no forfeited nonvested accounts.

**Note 2** **Summary of Significant Accounting Policies**

The following are the significant policies followed by the Plan:

**Basis of Accounting**

The Plan's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred.

As described in Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans* (the FSP), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As required by the FSP, the Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

**Use of Estimates in the Preparation of Financial Statements**

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

**Investment Valuation and Income Recognition**

The Plan's investments are stated 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 3 for discussion of fair value measurements. The fair value of the guaranteed investment contracts is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations.

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

**Note 2** **Summary of Significant Accounting Policies (Continued)**

**Notes Receivable from Participants**

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the Plan administrator claims the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

**Payment of Benefits**

Benefits are recorded when paid.

**Operating Expenses**

The Company currently pays the audit fees associated with the Plan.

**Reclassifications**

Certain items in the prior year financial statements have been reclassified to conform with current year presentation.

**Note 3** **Fair Value Measurements**

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available in the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

**Level 1 Fair Value Measurements**

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

**Level 3 Fair Value Measurements**

The guaranteed investment contracts with Wells Fargo Stable Value Fund K are not actively traded and significant other observable inputs are not available. Thus, the fair value of the guaranteed investment contract is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

**Note 3** **Fair Value Measurements (Continued)**

**Level 3 Fair Value Measurements (Continued)**

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

**Fair Value Measurements As of December 31, 2013 Using:**

| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Unobservable Inputs (Level 3) |
|---|---|---|---|
| Cash | $ 4,822 | $ 4,822 | $ |
| Mutual Funds: | | | |
| Index Funds | $ 1,315,950 | $ 1,315,950 | $ |
| Balanced Funds | 2,258,286 | 2,258,286 | |
| Growth Funds | 2,324,008 | 2,324,008 | |
| Bond Funds | 2,707,693 | 2,707,693 | |
| Equity Funds | 978,700 | 978,700 | |
| Value Funds | 6,613,386 | 6,613,386 | |
| Total Mutual Funds | $ 16,198,023 | $ 16,198,023 | $ |
| Self-Directed Accounts | $ 1,370,333 | $ 1,370,333 | $ |
| Investment Contract with Wells Fargo Stable Value Fund K | $ 2,600,490 | $ | $ 2,600,490 |
| Total Assets at Fair Value | $ 20,173,668 | $ 17,573,178 | $ 2,600,490 |

**Fair Value Measurements As of December 31, 2012 Using:**

| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Unobservable Inputs (Level 3) |
|---|---|---|---|
| Cash | $ 209 | $ 209 | $ |
| Mutual Funds: | | | |
| Index Funds | $ 905,305 | $ 905,305 | $ |
| Balanced Funds | 2,047,900 | 2,047,900 | |
| Growth Funds | 1,618,638 | 1,618,638 | |
| Bond Funds | 2,551,876 | 2,551,876 | |
| Equity Funds | 786,477 | 786,477 | |
| Value Funds | 4,564,174 | 4,564,174 | |
| Total Mutual Funds | $ 12,474,370 | $ 12,474,370 | $ |
| Self-Directed Accounts | $ 1,072,665 | $ 1,072,665 | $ |
| Investment Contract with Wells Fargo Stable Value Fund K | $ 3,438,248 | $ | $ 3,438,248 |
| Total Assets at Fair Value | $ 16,985,492 | $ 13,547,244 | $ 3,438,248 |

**Note 3** **Fair Value Measurements (Continued)**

**Level 3 Fair Value Measurements (Continued)**

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) for the investment contract with Wells Fargo Stable Value Fund K for the years ended December 31, 2013 and 2012, respectively:

**Fair Value Measurements Using Significant Unobservable Inputs (Level 3)
As of December 31, 2013:**

| | Investment Contract |
|---|---|
| Beginning Balance | $ 3,438,248 |
| Total Gains or Losses (Realized and Unrealized) | 51,636 |
| Purchases, Sales, Issuances, and Settlements (Net) | (889,394) |
| Ending Balance | $ 2,600,490 |
| The Amount of Total Gains or Losses for the Period Attributable to the Change in Unrealized Gains or Losses Relating to Assets Still Held at the Reporting Date | $ 26,064 |

**Fair Value Measurements Using Significant Unobservable Inputs (Level 3)
As of December 31, 2012:**

| | Investment Contract |
|---|---|
| Beginning Balance | $ 3,334,644 |
| Total Gains or Losses (Realized and Unrealized) | 47,848 |
| Purchases, Sales, Issuances, and Settlements (Net) | 55,756 |
| Ending Balance | $ 3,438,248 |
| The Amount of Total Gains or Losses for the Period Attributable to the Change in Unrealized Gains or Losses Relating to Assets Still Held at the Reporting Date | $ 43,673 |

Unrealized gains (losses) from the guaranteed investment contract are not included in the statement of changes in net assets available for benefits as the contract is recorded at contract value for purposes of the net assets available for benefits.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2013 and 2012 are reported in net increase (decrease) in fair value of investments.

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2013 and 2012, there were no significant transfers into or out of level 3.

## Note 4 Investments

The Plan's investments are held or to be held by the trustee. The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

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

| | 2013 | 2012 |
|---|---|---|
| Blackrock Equity Dividend A 126,047 and 110,117 shares, respectively | $ 3,060,434 | $ 2,190,218 |
| Blackrock S&P 500 Index 5,929 and 51,969 shares, respectively | 1,315,950 | |
| JPMorgan International Value 76,549 and 28,628 shares, respectively | 1,156,656 | |
| Munder Small Cap Value Class A 48,247 and 45,901 shares, respectively | 1,491,314 | |
| PIMCO Total Return Fund Class A 205,885 and 179,283 shares, respectively | 2,200,912 | 2,015,137 |
| Wells Fargo Stable Value Fund K 24,890 and 33,264 shares, respectively | 2,600,490 | 3,436,248 |

During 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) increased (decreased) in value as follows:

| | 2013 | 2012 |
|---|---|---|
| Mutual Funds | $ 2,293,260 | $ 1,176,292 |
| Common Collective Trust | 51,636 | 47,848 |
| | $ 2,344,896 | $ 1,224,140 |

## Note 5 Investment Contracts with Wells Fargo Stable Value Fund K

The Plan entered into a benefit-responsive investment contract with Wells Fargo Stable Value Fund K (The Fund). The Fund maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the plan by The Fund. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract.

The guaranteed investment contract is presented on the face of the Statement of Net Assets Available for Benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by The Fund, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

**Note 5** **Investment Contracts with Wells Fargo Stable Value Fund K (Continued)**

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 and 2012 was $2,600,490 and $3,438,248, respectively. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with The Fund. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

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

| | 2013 | 2012 |
|---|---|---|
| Average Yields: | | |
| Based on Actual Earnings | 1.36% | 0.94% |
| Based on Interest Rate Credited to Participants | 1.52% | 1.95% |

**Note 6** **Related Party Transactions and Party-in-Interest Trasactions**

Certain Plan investments are managed by Merrill Lynch Trust Company. Merrill Lynch Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

The Company currently pays the audit fees associated with the Plan.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

**Note 7** **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 100% vested in their employer contributions. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine.

**Note 8** **Tax Status**

The Internal Revenue Service has determined and informed the Company by a letter dated April 26, 2000, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related Fund is tax-exempt.

**Note 8** **Tax Status (Continued)**

Accounting principles generally accepted in the United States of America requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however there are currently no audits for any tax periods in progress.

Management believes the Plan's federal income tax return for the previous three years are subject to examination by the applicable taxing authority.

**Note 9** **Risks and Uncertainties**

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

**Note 10** **Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits as recorded in the financial statements to Form 5500 for the years ended December 31, 2013 and 2012, respectively:

| | 2013 | 2012 |
|---|---|---|
| Net Assets Available for Benefits, per the Financial Statements | $ 20,462,691 | $ 17,223,704 |
| Adjustment from Contract Value to Fair Value for Fully Benefit-Responsive Investment Contracts | 26,064 | 43,673 |
| Employer Match, Employee Contribution and Loan Repayment Not Yet Allocated to Participant Accounts | (503,370) | - 0 - |
| Net Assets Available for Benefits per Form 5500 | $ 19,985,385 | $ 17,267,377 |

The following is a reconciliation of contributions to the Plan per the financial statements to Form 5500 for the years ended December 31, 2013 and 2012, respectively:

| | 2013 | 2012 |
|---|---|---|
| Contributions per the Financial Statements | $ 2,379,690 | $ 1,613,999 |
| Contributions Receivable at Beginning of Year | - 0 - | 132,621 |
| Contributions Receivable at End of Year | (499,562) | - 0 - |
| Contributions per Form 5500 | $ 1,880,128 | $ 1,746,620 |

**Note 10** **Reconciliation of Financial Statements to Form 5500 (Continued)**

The following is a reconciliation of investments at fair value as recorded in the financial statements to Form 5500 for the years ended December 31, 2013 and 2012, respectively:

| | 2013 | 2012 |
|---|---|---|
| Investments - at Fair Value per the Financial Statements | $ 20,173,668 | $ 16,985,492 |
| Participant Loans | 315,087 | 281,885 |
| Employer Match, Employee Contribution, and Loan Repayment not yet Allocated to Participant Accounts | (503,370) | - 0 - |
| Investments – at Fair Value per Form 5500 | $ 19,985,385 | $ 17,267,377 |

The following is a reconciliation of investment income as recorded in the financial statements to Form 5500 for the years ended December 31, 2013 and 2012, respectively:

| | 2013 | 2012 |
|---|---|---|
| Investment Income per the Financial Statements | $ 2,988,585 | $ 1,621,953 |
| Interest Income on Notes Receivable from Participants | 16,242 | 15,232 |
| Difference between Form 5500 Fair Value Adjustment of Collective Trust and Contract Value of Collective Trust Beginning of Year | (43,673) | (45,118) |
| Difference between Form 5500 Fair Value Adjustment of Collective Trust and Contract Value of Collective Trust End of Year | 26,064 | 43,673 |
| Participant Loans in Transit at Beginning of Year | - 0 - | 2,123 |
| Participant Loans in Transit at End of Year | (3,808) | |
| Investment Income per Form 5500 | $ 2,983,410 | $ 1,637,863 |

The following is a reconciliation of benefits paid to participants per the financial statements to Schedule H of Form 5500 for the years ended December 31, 2013 and 2012, respectively:

| | 2013 | 2012 |
|---|---|---|
| Benefits Paid to Participants per the Financial Statements | $ 2,109,031 | $ 1,509,772 |
| Benefits Paid to Participants per Schedule H of Form 5500 | $ 2,109,031 | $ 1,509,772 |

**Note 10** **Reconciliation of Financial Statements to Form 5500 (Continued)**

Amounts allocated to withdrawing participants are recorded on the Schedule H of Form 5500 for benefit claims that have been processed and approved for payment prior to December 31st but not yet paid as of that date.

**Note 11** **Certified Investments**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2013 and 2012, and net appreciation in fair value of investments, dividends for the year ended December 31, 2013, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Merrill Lynch Trust Company (the trustee of the plan).

**Note 12** **Subsequent Events**

Management has evaluated subsequent events through July 11, 2014, the date on which the financial statements were available to be issued.

**Schedule A**

**McHugh Enterprises, Inc. 401(k) Plan**
**Schedule of Assets Held at End of Year**
**Form 5500, Schedule H, Part IV, 4i**
**December 31, 2013**

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | | Janus Triton Fund Class A | $ 283,939 | $ 330,247 |
| | | Alger Capital Appreciation Retirement Portfolio | 872,413 | 1,006,137 |
| | | Munder Small Cap Value Class A | 1,120,792 | 1,491,314 |
| | | Ivy Mid Cap Growth Fund | 830,951 | 987,624 |
| | | Oppenheimer Global Allocation Class A | 920,806 | 1,042,317 |
| | | Mainstay High Yield Corporate Bond Fund | 513,011 | 506,780 |
| | | Hotchkis & Wiley Mid Cap Value | 697,709 | 904,982 |
| | | Sentinel Common Stock Fund | 802,761 | 978,699 |
| | | JPMorgan International Value | 1,002,703 | 1,156,657 |
| | | Pioneer Emerging Markets Class A | 194,285 | 190,901 |
| | | BlackRock Equity Dividened A | 2,596,320 | 3,060,434 |
| | | BlackRock Global Allocation A | 958,107 | 1,025,068 |
| | | BlackRock S&P 500 Index | 935,263 | 1,315,950 |
| | | PIMCO Total Return Fund Class A | 2,285,709 | 2,200,913 |
| * | | Cash Fund | 4,822 | 4,822 |
| | | Wells Fargo Stable Value Fund K (Common/Collective Trust) | 2,574,426 | 2,574,426 |
| | | Self-Directed Accounts | 1,370,333 | 1,370,333 |
| * | Participant Loans | Participant Loans (Rate 4.25% to 7.25%) | 315,087 | 315,087 |
| | | | $ 18,279,437 | $ 20,462,691 |

* Party-in-Interest

PETER SHANNON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

**Schedule B**

**McHugh Enterprises, Inc. 401(k) Plan**
**Schedule of Assets Acquired and Disposed of Within a Year**
**Form 5500, Schedule H, Part IV, 4i**
**December 31, 2013**

| (a) Identity of issue, borrower, lessor, or similar party | (b) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (c) Cost of Acquisitions | (d) Proceeds of Acquistions |
|---|---|---|---|
| | | $ | $ |
| | | $ None | $ None |

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CERTIFIED PUBLIC ACCOUNTANTS

The accompanying notes are an integral part of these financial statements.

Schedule C

**McHugh Enterprises, Inc. 401(k) Plan**
**Schedule of Reportable Transactions**
**Form 5500, Schedule H, Part IV, 4j**
**December 31, 2013**

| (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (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 |
|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ | $ |
| | | $ None | $ None | $ None | $ None | $ None | $ None | $ None |

The accompanying notes are an integral part of these financial statements.



PETER SHANNON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

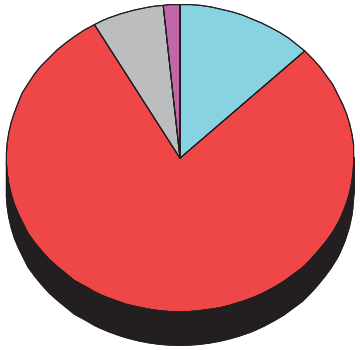
# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

MCHUGH ENTERPRISES, INC.

CONSOLIDATION

## ALLOCATION OF PLAN ASSETS



- 13.01% COMMON / COLLECTIVE TRUSTS
- 81.05% MUTUAL FUNDS
- 6.86% OTHER ASSETS
- 1.58% LOANS
- 0.00% PENDING SETTLEMENT FUNDS
- 0.00% ACCRUED INCOME

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| MONEY MARKET | | | | | |
| BIF MONEY FUND | | 1.000 | (498,756.83) | (498,756.83) | -2.50% |
| COMMON / COLLECTIVE TRUSTS | | | | | |
| WELLS FARGO STABLE VALUE CL K | 24,159.0415 | 104.480 | 2,438,594.50 | 2,524,136.66 | 12.63% |
| WELLS FARGO STABLE VAL GM CL K | 730.7975 | 104.480 | 75,316.02 | 76,353.72 | 0.38% |
| TOTAL COMMON / COLLECTIVE TRUSTS | | | 2,513,910.52 | 2,600,490.38 | 13.01% |
| MUTUAL FUNDS | | | | | |
| ALGER CAP APPRCTION INSTL PORT | 25,552.7830 | 26.580 | 382,279.30 | 679,192.97 | 3.40% |
| ALG CP APPRCN INSTL PORT GM | 12,300.3640 | 26.580 | 287,642.08 | 326,943.68 | 1.64% |
| HOTCHKIS&WILEY MID CAP VAL A | 16,943.4406 | 40.170 | 453,569.15 | 680,618.01 | 3.41% |
| H&W MID CAP VAL A GM | 5,585.3590 | 40.170 | 155,891.30 | 224,363.87 | 1.12% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

MCHUGH ENTERPRISES, INC.

CONSOLIDATION

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| JANUS TRITON FUND CL A | 10,268.5943 | 23.510 | 209,552.35 | 241,414.65 | 1.21% |
| JANUS TRITON FUND CL A GM | 3,778.4999 | 23.510 | 70,362.18 | 88,832.53 | 0.44% |
| JP MORGAN INTERNATIONAL VALUE | 33,555.1511 | 15.110 | 444,605.00 | 507,018.33 | 2.54% |
| JP MORGAN INT'L VALUE GM FUND | 42,993.9197 | 15.110 | 533,444.29 | 649,638.13 | 3.25% |
| IVY MID CAP GROWTH FUND CL Y | 33,918.7978 | 23.890 | 670,348.31 | 810,320.08 | 4.05% |
| IVY MID CAP GROWTH FD CL Y GM | 7,421.6914 | 23.890 | 149,088.12 | 177,304.21 | 0.89% |
| BLACKROCK S&P 500 STOCK FUND I | 5,928.5050 | 221.970 | 938,070.25 | 1,315,950.25 | 6.58% |
| PIONEER EMERGING MRKTS CLASS A | 7,987.5054 | 23.900 | 207,508.85 | 190,901.38 | 0.96% |
| BLACKROCK GLOBAL ALLOC A | 48,057.5488 | 21.330 | 858,031.52 | 1,025,067.52 | 5.13% |
| BLACKROCK EQ DIVIDEND A | 109,118.4793 | 24.280 | 2,051,645.14 | 2,649,396.68 | 13.26% |
| BLACKROCK EQ DIVIDEND A GM | 16,929.0538 | 24.280 | 323,696.59 | 411,037.43 | 2.06% |
| PIMCO TOTAL RETURN FUND CL A | 110,227.8611 | 10.690 | 1,195,789.51 | 1,178,335.84 | 5.90% |
| PIMCO TOT RET FD CL A GM | 95,657.3039 | 10.690 | 1,051,610.98 | 1,022,576.58 | 5.12% |
| MUNDER VERACITY SML CAP VAL A | 44,051.7403 | 30.910 | 976,600.58 | 1,361,639.29 | 6.81% |
| MUNDER VERACITY SML CAP VAL A | 4,195.2283 | 30.910 | 89,623.32 | 129,674.51 | 0.65% |
| MAINSTAY HIGH YLD CORP BD FD | 83,765.3025 | 6.050 | 492,350.39 | 506,780.08 | 2.54% |
| OPPENHEIMER GLOBAL ALLOC CL A | 59,868.8766 | 17.410 | 937,436.51 | 1,042,317.14 | 5.22% |
| SENTINEL COMMON STOCK FD | 22,824.1482 | 42.880 | 807,871.12 | 978,699.47 | 4.90% |
| TOTAL MUTUAL FUNDS | | | 13,287,016.84 | 16,198,022.63 | 81.05% |

Balances include pending activity

# STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

MCHUGH ENTERPRISES, INC.

CONSOLIDATION

| Investment Category | Shares/ Units | Price/ NAV | Cost/Book Value | Market Value | % Total Value |
|---|---|---|---|---|---|
| OTHER ASSETS | | | | | |
| SELF-DIRECT ACCT | 1,350,543.8400 | 1.000 | 1,350,543.84 | 1,350,543.84 | 6.76% |
| SELF-DIRECT ACCT | 19,788.7900 | 1.000 | 19,788.79 | 19,788.79 | 0.10% |
| TOTAL OTHER ASSETS | | | 1,370,332.63 | 1,370,332.63 | 6.86% |
| LOANS | | | | | |
| LOAN FUND | 315,086.4000 | 1.000 | 315,086.40 | 315,086.40 | 1.58% |
| PENDING SETTLEMENT FUNDS | | | | | |
| PENDING SETTLEMENT FUND | 50.0000 | 1.000 | 50.00 | 50.00 | 0.00% |
| INVESTMENT TOTAL | | | 16,987,639.56 | 19,985,225.21 | 100.00% |
| UNINVESTED CASH | | | 0.00 | 0.00 | 0.00% |
| ACCRUED INCOME | | | 158.94 | 158.94 | 0.00% |
| TOTAL ASSETS | | | 16,987,798.50 | 19,985,384.15 | 100.00% |

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity