

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                                                                                                                                                                                           |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                     |            |                                                             |  |                                                             |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------|-------------------------------------------------------------|--|-------------------------------------------------------------|--|--|--|
| <b>Part II</b>                                                                                                                                                                                                                       | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                                     |                                                                     |            |                                                             |  |                                                             |  |  |  |
| <b>1a</b> Name of plan<br><u>IPW 401K PROFIT SHARING PLAN</u>                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2002</u></td> </tr> </table>                                                                                                                   | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>001</u> | <b>1c</b> Effective date of plan<br><u>01/01/2002</u>       |  |                                                             |  |  |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                             | <u>001</u>                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |            |                                                             |  |                                                             |  |  |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2002</u>                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                     |            |                                                             |  |                                                             |  |  |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>IMAGE PROJECTIONS WEST, INC.</u><br><br><u>14135 E. 42ND AVENUE, SUITE 40</u><br><u>DENVER, CO 80239</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/><u>84-1352011</u></td> </tr> <tr> <td colspan="2"><b>2c</b> Sponsor's telephone number<br/><u>303-576-9477</u></td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/><u>334610</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>84-1352011</u> |            | <b>2c</b> Sponsor's telephone number<br><u>303-576-9477</u> |  | <b>2d</b> Business code (see instructions)<br><u>334610</u> |  |  |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>84-1352011</u>                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                     |            |                                                             |  |                                                             |  |  |  |
| <b>2c</b> Sponsor's telephone number<br><u>303-576-9477</u>                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                     |            |                                                             |  |                                                             |  |  |  |
| <b>2d</b> Business code (see instructions)<br><u>334610</u>                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                     |            |                                                             |  |                                                             |  |  |  |
|                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                     |            |                                                             |  |                                                             |  |  |  |

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

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

|                                                                                                            |                                                   |                   |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | <u>09/16/2014</u> | <u>BRIAN GRADY</u>                                           |
|                                                                                                            | Signature of plan administrator                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           |                                                   |                   |                                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |                   |                                                              |
|                                                                                                            | 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)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 169 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 103 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                        |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                          |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 41  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                   |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 144 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 144 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 112 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                   |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><hr/> Department of Labor<br>Employee Benefits Security Administration<br><hr/> Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>2013</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>This Form is Open to Public Inspection</b> |

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

|                                                                                                      |                                                                    |            |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>IPW 401K PROFIT SHARING PLAN</b>                                         | <b>B</b> Three-digit plan number (PN) ►                            | <b>001</b> |
|                                                                                                      |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>IMAGE PROJECTIONS WEST, INC.</b> | <b>D</b> Employer Identification Number (EIN)<br><b>84-1352011</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**1** Coverage Information:

**(a)** Name of insurance carrier

**TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY**

| <b>(b)</b> EIN    | <b>(c)</b> NAIC code | <b>(d)</b> Contract or identification number | <b>(e)</b> Approximate number of persons covered at end of policy or contract year | Policy or contract year |                   |
|-------------------|----------------------|----------------------------------------------|------------------------------------------------------------------------------------|-------------------------|-------------------|
|                   |                      |                                              |                                                                                    | <b>(f)</b> From         | <b>(g)</b> To     |
| <b>36-6071399</b> | <b>70688</b>         | <b>23002-000</b>                             | <b>112</b>                                                                         | <b>01/01/2013</b>       | <b>12/31/2013</b> |

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

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</b> Total amount of fees paid |
| <b>7748</b>                                 |                                      |

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

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

**CHASE INSURANCE AGENCY INC**  
**KAREN J MERRELL**  
**111 E WISCONSIN AVE STE 1100**  
**MILWAUKEE, WI 53202**

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
| <b>7748</b>                                          |                                 |                    | <b>3</b>                     |

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

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

**Part II Investment and Annuity Contract Information**

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

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |         |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 2516388 |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |   |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> | 0 |
| <b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |   |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE

|                                                        |           |        |
|--------------------------------------------------------|-----------|--------|
| <b>b</b> Balance at the end of the previous year ..... | <b>7b</b> | 378668 |
|--------------------------------------------------------|-----------|--------|

|                                                                       |              |        |  |
|-----------------------------------------------------------------------|--------------|--------|--|
| <b>c</b> Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | 48848  |  |
| (2) Dividends and credits .....                                       | <b>7c(2)</b> |        |  |
| (3) Interest credited during the year .....                           | <b>7c(3)</b> | 5214   |  |
| (4) Transferred from separate account .....                           | <b>7c(4)</b> | 132512 |  |
| (5) Other (specify below) .....                                       | <b>7c(5)</b> | 1      |  |
| ▶ DEPOSIT OF INTEREST 0.64                                            |              |        |  |

(6) Total additions .....

**7c(6)**

186575

|                                                                                       |           |        |
|---------------------------------------------------------------------------------------|-----------|--------|
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 565243 |
|---------------------------------------------------------------------------------------|-----------|--------|

**e Deductions:**

|                                                                                 |              |       |  |
|---------------------------------------------------------------------------------|--------------|-------|--|
| (1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | 75355 |  |
| (2) Administration charge made by carrier .....                                 | <b>7e(2)</b> | 2950  |  |
| (3) Transferred to separate account .....                                       | <b>7e(3)</b> | 69449 |  |
| (4) Other (specify below) .....                                                 | <b>7e(4)</b> | 2947  |  |

▶ EXCESS CONTRIB. REFUND 2947.27

(5) Total deductions .....

**7e(5)**

150701

|                                                                                                         |           |        |
|---------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b> | 414542 |
|---------------------------------------------------------------------------------------------------------|-----------|--------|

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
 **b** ☐ Dental     
 **c** ☐ Vision     
 **d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
 **f** ☐ Long-term disability     
 **g** ☐ Supplemental unemployment     
 **h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
 **j** ☐ HMO contract     
 **k** ☐ PPO contract     
 **l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                          | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount..... | <b>10b</b> |  |

Specify nature of costs ▶

**Part IV Provision of Information**

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

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

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | 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<br>IPW 401K PROFIT SHARING PLAN                                             | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>IMAGE PROJECTIONS WEST, INC.     | D Employer Identification Number (EIN)<br>84-1352011 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
| TRANSAMERICA FINANCIAL LIFE INSURAN                                                                        |

36-6071399

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

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

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

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

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

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

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

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

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

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

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**(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)

TRANSAMERICA FINANCIAL LIFE INSURAN

36-6071399

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 15 37 52 62<br>64 67      | RECORDKEEPER                                                                                                  | 12410                                                                           | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                              | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                        | 0                                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                      |

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

EIDE BAILLY, LLP

45-0250958

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 10                        | AUDIT                                                                                                         | 11997                                                                           | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                              | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                   |                                                                                                                                                                                                   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                 |

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

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

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

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

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

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

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

**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.

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>SCHEDULE D</b><br/><b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</p> | <p style="text-align: center;"><b>DFE/Participating Plan Information</b></p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p> | <p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p> |
| <p>For calendar plan year 2013 or fiscal plan year beginning <span style="color: blue;">01/01/2013</span> and ending <span style="color: blue;">12/31/2013</span></p>                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>A</b> Name of plan<br/><span style="color: blue;">IPW 401K PROFIT SHARING PLAN</span></p>                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       | <p><b>B</b> Three-digit plan number (PN) <span style="float: right;"><span style="color: blue;">001</span></span></p>                                                                                                                                        |
| <p><b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br/><span style="color: blue;">IMAGE PROJECTIONS WEST, INC.</span></p>                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                       | <p><b>D</b> Employer Identification Number (EIN)<br/><span style="color: blue;">84-1352011</span></p>                                                                                                                                                        |
| <p><b>Part I</b> <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br/>(Complete as many entries as needed to report all interests in DFEs)</p>                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">MORGAN STANLEY GROWTH OPPORTUN</span></p>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-306</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">199629</span></p>                                                                                            |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">WMC QUALITY GROWTH EQUITY RET</span></p>                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-307</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">132686</span></p>                                                                                            |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">WMC CORE EQUITY RET ACCT</span></p>                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-309</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">8032</span></p>                                                                                              |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">TRANSAMERICA PARTNERS MID VALU</span></p>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-495</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">103906</span></p>                                                                                            |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">TRANSAMERICA PARTNERS HIGH YIE</span></p>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-102</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">63957</span></p>                                                                                             |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">AMERICAN FUNDS FUNDAMENTAL INV</span></p>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-141</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">260977</span></p>                                                                                            |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">SSGA RUSSELL SMALL CAP INDEX R</span></p>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY</span></p>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-6071399-437</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">P</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">85076</span></p>                                                                                             |

|                                                                                                 |                        |                                                                                                            |
|-------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN MID CAP VALUE INV ACC                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-420                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 269342 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN CORE BOND INV ACCT                      |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-412                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 295182 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT INC                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-417                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19638  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-356                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57004  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-018                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24172  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-019                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83165  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-295                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74223  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO INTERNATIONAL GROWTH R                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-029                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 195694 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN INVESTOR BALANCED INV                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-066                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 194426 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN INVESTOR CONSERVATIVE                   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-067                                                                  | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63703  |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN INVESTOR GROWTH & INC**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                           |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-068 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71158 |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN INVESTOR GROWTH INV A**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                           |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-069 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36404 |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN SMALL CAP GROWTH INV**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                            |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-072 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 198298 |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN REAL ESTATE SECURITIES**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                           |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-083 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27544 |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                           |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-135 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27201 |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                          |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-163 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9659 |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                          |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-164 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3625 |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                          |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-165 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7050 |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

|                                |                        |                                                                                                          |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 36-6071399-505 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4635 |
|--------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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  
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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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2013 or fiscal plan year beginning <b>01/01/2013</b> and ending <b>12/31/2013</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>IPW 401K PROFIT SHARING PLAN</b>                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <b>▶</b> <b>001</b>                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>IMAGE PROJECTIONS WEST, INC.</b>                                                                                                                                                                     |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><br><b>84-1352011</b>                                   |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>   | 1915207               | 2516388         |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   | 378668                | 414542          |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 2293875               | 2930930         |

**Liabilities**

|                                                                           |           |  |  |
|---------------------------------------------------------------------------|-----------|--|--|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |  |  |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |  |  |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |  |  |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |  |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> |  |  |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 2293875 | 2930930 |
|-----------------------------------------------------------|-----------|---------|---------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 120707     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 229380     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 350087    |

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

|                                                                                                      |                 |  |  |
|------------------------------------------------------------------------------------------------------|-----------------|--|--|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |  |  |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |  |  |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |  |  |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |  |  |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |  |  |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |  |  |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |  |  |

|                                                                                           |                 |  |  |
|-------------------------------------------------------------------------------------------|-----------------|--|--|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |  |  |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |  |  |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> |  |  |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |  |  |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |  |
|-------------------------------------------------------------------------------------------|-----------------|--|--|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |  |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |  |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  |  |

|                                                                                                    |                 |  |  |
|----------------------------------------------------------------------------------------------------|-----------------|--|--|
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                 | <b>2b(5)(A)</b> |  |  |
| <b>(B)</b> Other .....                                                                             | <b>2b(5)(B)</b> |  |  |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> ..... | <b>2b(5)(C)</b> |  |  |

|                                                                                                |        | (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)  |            | 447517    |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            |           |
| c Other income.....                                                                            | 2c     |            | 5215      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 802819    |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 127602 |        |
| (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) |        | 127602 |
| f Corrective distributions (see instructions).....                                  | 2f    |        | 13780  |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |        |
| h Interest expense.....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) | 13965  |        |
| (2) Contract administrator fees.....                                                | 2i(2) |        |        |
| (3) Investment advisory and management fees.....                                    | 2i(3) | 10417  |        |
| (4) Other.....                                                                      | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 24382  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 165764 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 637055 |
| l Transfers of assets:                                  |       |  |        |
| (1) To this plan.....                                   | 2l(1) |  |        |
| (2) From this plan.....                                 | 2l(2) |  |        |

**Part III Accountant's Opinion**

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

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

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

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

☒ Yes ☐ No

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

(1) Name: EIDE BAILLY LLP

(2) EIN: 45-0250958

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a | X   |    | 13916  |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                          |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....                               |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 300000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                    |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                          |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) ..... |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                      |     |    |        |

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

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

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

**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)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                      |                                                                    |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>IPW 401K PROFIT SHARING PLAN</u>                                         | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>IMAGE PROJECTIONS WEST, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>84-1352011</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>42-1445542</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

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

|                                                                                                                                                                                                                                                                            |                                                                                                                         |                             |                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                        | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                       |                                                                                                                         |                             |                              |
| <b>5</b> 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. |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                              | <b>6a</b>                                                                                                               |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                  | <b>6b</b>                                                                                                               |                             |                              |
| <b>c</b> 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) .....                                                                                                                           | <b>6c</b>                                                                                                               |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                              |                                                                                                                         |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                          | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?..... | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market?.....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_



Financial Statements  
December 31, 2013 and 2012  
**IPW 401(k) Profit Sharing Plan**

|                                                                              |    |
|------------------------------------------------------------------------------|----|
| Independent Auditor’s Report.....                                            | 1  |
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## Independent Auditor's Report

The Plan Administrator and Management of the  
IPW 401(k) Profit Sharing Plan  
Denver, Colorado

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the IPW 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 are 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 5, which was certified by Transamerica Financial Life Insurance Company, the custodian of the Plan, except for comparing the 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 investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the custodian is complete and accurate.

### Disclaimer of Opinion

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

**Other Matter – Supplemental Schedules**

The supplemental Schedule H, Line 4a-Schedule of Delinquent Participant Contributions and Schedule H, Line 4i-Schedule of Assets Held at End of Year, as of or for the year ended December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these 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 by the custodian, 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.

A handwritten signature in black ink that reads "Erik Bailly LLP". The signature is written in a cursive, flowing style.

Greenwood Village, Colorado  
September 4, 2014

IPW 401(k) Profit Sharing Plan  
Statements of Net Assets Available for Benefits  
December 31, 2013 and 2012

---

|                                   | <u>2013</u>                | <u>2012</u>                |
|-----------------------------------|----------------------------|----------------------------|
| Assets                            |                            |                            |
| Investments, at fair value        | \$ 2,930,930               | \$ 2,293,875               |
| Contributions receivable          |                            |                            |
| Participant                       | 6,657                      |                            |
| Employer                          | <u>4,823</u>               | <u>-</u>                   |
| Total assets                      | <u>2,942,410</u>           | <u>2,293,875</u>           |
| Net Assets Available for Benefits | <u><u>\$ 2,942,410</u></u> | <u><u>\$ 2,293,875</u></u> |

IPW 401(k) Profit Sharing Plan  
Statement of Changes in Net Assets Available for Benefits  
December 31, 2013

---

Additions

|                                               |                   |
|-----------------------------------------------|-------------------|
| Net appreciation in fair value of investments | <u>\$ 452,732</u> |
| Contributions                                 |                   |
| Participant                                   | 236,037           |
| Employer                                      | <u>125,530</u>    |
| Total contributions                           | <u>361,567</u>    |
| Total additions                               | <u>814,299</u>    |

Deductions

|                               |                |
|-------------------------------|----------------|
| Benefits paid to participants | 141,382        |
| Administrative fees           | <u>24,382</u>  |
| Total deductions              | <u>165,764</u> |

|              |         |
|--------------|---------|
| Net Increase | 648,535 |
|--------------|---------|

Net Assets Available for Benefits

|                   |                            |
|-------------------|----------------------------|
| Beginning of year | <u>2,293,875</u>           |
| End of year       | <u><u>\$ 2,942,410</u></u> |

## **Note 1 - Description of Plan**

The following brief description of the IPW 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants and all others should refer to the Plan Document for a more complete description of the Plan's provisions.

### **General**

The Plan is a defined contribution plan covering qualified employees of Image Projections West, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### **Eligibility**

Employees are eligible to participate in the Plan if they have completed one year of service, as defined. Union employees and non-resident aliens are specifically excluded from Plan participation. A year of service for purposes of eligibility is a consecutive 12-month period during which the employee has 1,000 or more hours of service.

### **Entry Date**

Employees may enter the Plan on the first day of the Plan year or the first day of the seventh month of the Plan year, whichever is earlier, following the date they satisfy the Plan's eligibility requirements.

### **Contributions**

Participants may make before-tax contributions up to 100% of their pretax annual compensation, as defined in the Plan Document. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan also permits rollover contributions from other qualified retirement plans. Effective January 1, 2013, the Plan was amended requiring Company contributions to be made in the form of a safe harbor matching contribution. For the year ended December 31, 2013, the Company matched 100% of the participant's elected deferral up to 3% of the participant's eligible compensation, plus 50% of each additional dollar contributed up to 5% of the participant's eligible compensation. Additional amounts may be contributed by the Company in the form of a nonelective profit sharing contribution at the discretion of Company management. No such additional amounts were made for the year ended December 31, 2013.

### **Participant Accounts**

Each participant's account is credited with the participant's contribution and the Company's matching contribution, as well as an allocation of the Company's discretionary contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances or specific participant transactions, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### **Investment Options**

Upon enrollment to the Plan, a participant may direct deferrals and employer contributions in any of the funds and the group annuity contract offered by the Plan. Participants may change their investment options daily.

### **Vesting**

Participants are 100% vested in their voluntary contributions, Company matching contributions and allocated earnings or losses thereon.

Vesting in the Company's nonelective profit sharing contribution portion of their accounts is based on years of continuous service. Vesting is based on years of credited service as set forth in the following table:

| Participant's<br>Years of Service | Vested<br>Percentage |
|-----------------------------------|----------------------|
| Less than 1                       | 25%                  |
| 1                                 | 50%                  |
| 2                                 | 75%                  |
| 3 or more                         | 100%                 |

A participant's account becomes 100% vested upon death, attaining normal retirement age (the age of 65), retirement due to disability, or if the Plan is terminated.

### **Forfeitures**

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$540 and \$5, respectively. Forfeitures, when available, will be used first to pay Plan administrative expenses and then to reduce any future employer contributions. During the year ended December 31, 2013, administrative expenses were reduced by \$103 from forfeited non-vested accounts.

### **Notes Receivable from Participants**

Loans are not allowed by the Plan in accordance with the Plan Document.

### **Payment of Benefits**

Participants may elect to receive either a lump-sum amount equal to the value of the participant's vested account balance or annual installments over a multiple-year period, as defined in the Plan Document. A terminated employee with a balance of less than \$1,000 will be automatically paid out by the Plan upon termination. Any terminated participants with a balance between \$1,000 and \$5,000 may be paid out via a direct rollover into a qualified Individual Retirement Account. Participants may make withdrawals from their elective accounts at age 59 1/2 or upon notice of hardship, subject to certain restrictions.

### **Death Benefits**

The designated beneficiary is entitled to a death benefit distribution equal to the participant's vested account balance.

## **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 set forth in ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

## **Note 2 - Significant Accounting Policies**

### **Basis of Accounting**

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

### **Use of Estimates**

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

### **Investment Valuation and Income Recognition**

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

The Plan has entered into a traditional group annuity contract with an insurance carrier. This contract, the Transamerica Stable Value Account, is fully benefit-responsive and has no stated maturity date. A fully benefit-responsive contract provides for a stated return on principal invested over a specified period and permits withdrawals at contract value for benefit payments, loans, or transfers. Contract value represents contributions made under the contract, plus earnings, less Plan withdrawals and administrative expenses. As described in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 962-325, *Plan Accounting — Defined Contribution Pension Plans — Investments - Other*, investment contracts held by a defined contribution plan are required to be reported at fair value. 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. Accordingly, the fully benefit-responsive group annuity contract is included in the financial statements at contract value, which approximates fair value.

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

### **Payments of Benefits**

Benefit payments to participants are recorded upon distribution.

### Administrative Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net asset available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

### Note 3 - Investments

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012 are as follows:

|                                                         | 2013       | 2012       |
|---------------------------------------------------------|------------|------------|
| Transamerica Stable Value Account                       | \$ 414,542 | \$ 378,668 |
| JPMorgan Core Bond Investment Account                   | 295,182    | 279,422    |
| JPMorgan Mid Cap Value Investment Account               | 269,342    | 253,099    |
| American Funds Fundamental Investors Investment Account | 260,977    | 195,041    |
| Morgan Stanley Growth Opportunity Fund                  | 199,629    | 119,525    |
| JPMorgan Small Cap Growth Investment Account            | 198,298    | *          |
| Invesco International Growth Retirement Account         | 195,694    | 124,549    |
| JPMorgan Investor Balanced Investment Account           | 194,426    | 169,810    |

\*Investment balance less than 5% of the Plan's net assets for the applicable year

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

|                                               | 2013              |
|-----------------------------------------------|-------------------|
| Group annuity contract                        | \$ 5,215          |
| Pooled separate accounts                      | 447,517           |
| Net appreciation in fair value of investments | <u>\$ 452,732</u> |

The classification of investment earnings reported above and in the statement of changes in net assets may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

#### Note 4 - 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 the FASB ASC 820 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.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Pooled separate accounts: Valued at fair value based on the net asset value (NAV) of the observable market prices of the underlying assets within that account less liabilities.

Group annuity contract: As described in ASC Topic 962-325, Plan Accounting — *Defined Contribution Pension Plans — Investments - Other*, 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. Accordingly, the fully benefit-responsive group annuity contract is valued at contract value, which approximates fair value.

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

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The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2013 and 2012:

|                            | 2013                |                     |             |                     |
|----------------------------|---------------------|---------------------|-------------|---------------------|
|                            | (Level 1)           | (Level 2)           | (Level 3)   | Total               |
| Group annuity contract     | \$ -                | \$ 414,542          | \$ -        | \$ 414,542          |
| Pooled separate accounts   |                     |                     |             |                     |
| Hybrids                    | 676,064             | -                   | -           | 676,064             |
| Large/Mid Value Equity     | 269,342             | 103,906             | -           | 373,248             |
| Large/Mid Growth Equity    | -                   | 332,315             | -           | 332,315             |
| Bond                       | 295,182             | -                   | -           | 295,182             |
| Small Company Equity       | 198,298             | 85,076              | -           | 283,374             |
| Large/Mid Blend Equity     | 260,977             | 8,032               | -           | 269,009             |
| International Equity       | -                   | 195,694             | -           | 195,694             |
| High Yield Bond            | -                   | 63,957              | -           | 63,957              |
| Specialty                  | 27,545              | -                   | -           | 27,545              |
| Total separate accounts    | <u>1,727,408</u>    | <u>788,980</u>      | <u>-</u>    | <u>2,516,388</u>    |
| Total assets at fair value | <u>\$ 1,727,408</u> | <u>\$ 1,203,522</u> | <u>\$ -</u> | <u>\$ 2,930,930</u> |
|                            | 2012                |                     |             |                     |
|                            | (Level 1)           | (Level 2)           | (Level 3)   | Total               |
| Group annuity contract     | \$ -                | \$ 378,668          | \$ -        | \$ 378,668          |
| Pooled separate accounts   |                     |                     |             |                     |
| Hybrids                    | 592,125             | -                   | -           | 592,125             |
| Small Company Equity       | 105,431             | 34,151              | -           | 139,582             |
| Bond                       | 279,422             | -                   | -           | 279,422             |
| Large/Mid Value Equity     | 253,099             | 58,745              | -           | 311,844             |
| Large/Mid Growth Equity    | -                   | 180,580             | -           | 180,580             |
| International Equity       | -                   | 124,549             | -           | 124,549             |
| Large/Mid Blend Equity     | 195,041             | 3,191               | -           | 198,232             |
| High Yield Bond            | -                   | 56,471              | -           | 56,471              |
| Specialty                  | 32,402              | -                   | -           | 32,402              |
| Total separate accounts    | <u>1,457,520</u>    | <u>457,687</u>      | <u>-</u>    | <u>1,915,207</u>    |
| Total assets at fair value | <u>\$ 1,457,520</u> | <u>\$ 836,355</u>   | <u>\$ -</u> | <u>\$ 2,293,875</u> |

### Transfers Between Levels

The availability of observable market data is monitored to assess the appropriate classifications of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no significant transfers in or out of levels 1, 2, or 3.

Fair Value Measurement and Disclosure (Topic 820): *Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)* requires disclosures of certain attributes in entities that calculate a net asset value per share (or its equivalent) and do not have a readily determinable fair value. The following tables set forth the disclosure of the attributes at December 31, 2013 and 2012:

|                                                          | 2013       |                      |                      |                          |
|----------------------------------------------------------|------------|----------------------|----------------------|--------------------------|
|                                                          | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
| Pooled Separate Accounts:                                |            |                      |                      |                          |
| JPMorgan Core Bond Investment Account                    | \$ 295,182 | \$ -                 | Daily                | Daily                    |
| JPMorgan Mid Cap Value Investment Account                | 269,342    | -                    | Daily                | Daily                    |
| American Funds Fundamental Investors Investment Account  | 260,977    | -                    | Daily                | Daily                    |
| Morgan Stanley Growth Opportunity Fund                   | 199,629    | -                    | Daily                | Daily                    |
| JPMorgan Small Cap Growth Investment Account             | 198,298    | -                    | Daily                | Daily                    |
| Invesco International Growth Retirement Account          | 195,694    | -                    | Daily                | Daily                    |
| JPMorgan Investor Balanced Investment Account            | 194,426    | -                    | Daily                | Daily                    |
| WMC Quality Growth Equity Retirement Account             | 132,686    | -                    | Daily                | Daily                    |
| Transamerica Partners Mid Value Retirement Account       | 103,906    | -                    | Daily                | Daily                    |
| SSgA Russell Small Cap Index Account                     | 85,076     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2035 Retirement Account       | 83,165     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2045 Retirement Account       | 74,223     | -                    | Daily                | Daily                    |
| JPMorgan Investor Growth & Income Investment Account     | 71,158     | -                    | Daily                | Daily                    |
| Transamerica Partners High Yield Bond Retirement Account | 63,957     | -                    | Daily                | Daily                    |
| JPMorgan Investor Conservative Growth Investment Account | 63,703     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2015 Retirement Account       | 57,005     | -                    | Daily                | Daily                    |
| JPMorgan Investor Growth Investment Account              | 36,404     | -                    | Daily                | Daily                    |
| Nuveen Real Estate Securities Retirement Account         | 27,545     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2020 Retirement Account       | 27,201     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2025 Retirement Account       | 24,172     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement Income Ret Account            | 19,638     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2030 Retirement Account       | 9,659      | -                    | Daily                | Daily                    |
| WMC Core Equity Retirement Account                       | 8,032      | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2050 Retirement Account       | 7,050      | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2055 Retirement Account       | 4,635      | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2040 Retirement Account       | 3,625      | -                    | Daily                | Daily                    |

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|                                                          | 2012       |                      |                      |                          |
|----------------------------------------------------------|------------|----------------------|----------------------|--------------------------|
|                                                          | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
| Pooled Separate Accounts:                                |            |                      |                      |                          |
| JPMorgan Core Bond Investment Account                    | \$ 279,422 | \$ -                 | Daily                | Daily                    |
| JPMorgan Mid Cap Value Investment Account                | 253,099    | -                    | Daily                | Daily                    |
| American Funds Fundamental Investors Investment Account  | 195,041    | -                    | Daily                | Daily                    |
| JPMorgan Investor Balanced Investment Account            | 169,810    | -                    | Daily                | Daily                    |
| Invesco International Growth Retirement Account          | 124,549    | -                    | Daily                | Daily                    |
| Morgan Stanley Growth Opportunity Fund                   | 119,525    | -                    | Daily                | Daily                    |
| JPMorgan Small Cap Growth Investment Account             | 105,431    | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2035 Retirement Account       | 77,025     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2025 Retirement Account       | 64,870     | -                    | Daily                | Daily                    |
| WMC Quality Growth Equity Retirement Account             | 61,055     | -                    | Daily                | Daily                    |
| Transamerica Partners Mid Value Retirement Account       | 58,745     | -                    | Daily                | Daily                    |
| Transamerica Partners High Yield Bond Retirement Account | 56,471     | -                    | Daily                | Daily                    |
| JPMorgan Investor Growth & Income Investment Account     | 50,698     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2015 Retirement Account       | 50,595     | -                    | Daily                | Daily                    |
| JPMorgan Investor Growth Investment Account              | 46,521     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2045 Retirement Account       | 44,597     | -                    | Daily                | Daily                    |
| JPMorgan Investor Conservative Growth Investment Account | 44,308     | -                    | Daily                | Daily                    |
| SSgA Russell Small Cap Index Account                     | 34,151     | -                    | Daily                | Daily                    |
| Nuveen Real Estate Securities Retirement Account         | 32,402     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement Income Ret Account            | 17,987     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2020 Retirement Account       | 14,280     | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2030 Retirement Account       | 6,122      | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2050 Retirement Account       | 4,637      | -                    | Daily                | Daily                    |
| WMC Core Equity Retirement Account                       | 3,191      | -                    | Daily                | Daily                    |
| Vanguard Target Retirement 2040 Retirement Account       | 90         | -                    | Daily                | Daily                    |

*JPMorgan Core Bond Investment Account* - The investment seeks to maximize total return by investing primarily in a diversified portfolio of intermediate- and long-term debt securities. The fund is designed to maximize total return by investing in a portfolio of investment grade intermediate- and long-term debt securities. As part of its main investment strategy, it may principally invest in corporate bonds, U.S. treasury obligations and other U.S. government and agency securities, and asset-backed, mortgage-related and mortgage-backed securities. The fund's average weighted maturity will ordinarily range between four and 12 years.

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

*American Funds Fundamental Investors Investment Account* - The investment seeks long-term growth of capital and income. The fund invests primarily in common stocks of companies that appear to offer superior opportunities for capital growth and most of which have a history of paying dividends. It may invest significantly in securities of issuers domiciled outside the United States.

*JPMorgan Investor Balanced Investment Account* - The investment seeks high total return consistent with the preservation of capital by investing primarily in a diversified group of mutual funds within the same group of investment companies that invest primarily in equity and fixed income securities. The fund is a "fund of funds." Its main investment strategy is to invest in other J.P. Morgan Funds (underlying funds). Generally, the fund's allocation strategy is to achieve a long-term risk/return profile similar to a fund that invests 50% in income securities and 50% in equity securities.

*Invesco International Growth Retirement Account* - The investment seeks long-term growth of capital. The fund invests primarily in equity securities and depositary receipts of foreign issuers. It normally invests in securities of issuers located in at least three different countries outside of the U.S. The fund may also invest up to 1.25 times the amount of the exposure to emerging markets countries in the MSCI ACWI ex USA Growth Index. The fund invests primarily in the securities of large-capitalization issuers; however, the fund may invest a significant amount of its net assets in the securities of mid-capitalization issuers.

*Morgan Stanley Growth Opportunity Fund* - This investment seeks capital appreciation by investing in companies within the market capitalization range of the Russell Mid Cap Growth Index. To help achieve its objective, the investment team seeks high-quality, established and emerging companies with sustainable competitive advantages, and focuses on long-term growth rather than short-term events, with stock selection informed by rigorous fundamental analysis. When assessing businesses, the team seeks to capitalize on market inefficiencies by investing in companies that it believes are underappreciated due to one or more of the following reasons: relative lack of coverage, conventional valuation bias, coverage bias and short-term bias. The team follows a disciplined investment process which consists of idea generation, bottom-up analysis and valuation, thematic research, and portfolio construction and implementation. The overall investment portfolio will generally hold 50-70 securities.

*JPMorgan Small Cap Growth Investment Account* - The investment seeks long-term capital growth primarily by investing in a portfolio of equity securities of small-capitalization and emerging growth companies. The fund normally invests at least 80% of assets in the securities of small capitalization companies. Small cap companies are companies with market capitalizations equal to those within the universe of the Russell 2000® Growth Index stocks at the time of purchase. In implementing its main strategies, the fund will invest primarily in common stocks. Typically, it invests in securities of companies with a history of above-average growth, as well as companies expected to have above-average growth.

*Vanguard Target Retirement Accounts* - The investments seek to provide capital appreciation and current income consistent with their current asset allocation. The funds invest in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of the target year (2005 through 2055). At any given time, the funds' asset allocation may be affected by a variety of factors, such as whether the underlying funds are accepting additional investments. The funds' indirect stock holdings are a diversified mix of U.S. and foreign large-, mid-, and small-capitalization stocks.

*WMC Quality Growth Equity Retirement Account* - The investments seek to outperform the Russell 1000 Growth Index by investing in market-leading companies in industry niches with strong growth prospects. The approach looks for high-quality, proven companies with price-earnings valuations comparable to the company's long-term sustainable growth rate. The investment process is bottom-up focused and company-specific; sector weights are a residual of the stock selection process. The approach targets investment in companies with market capitalizations over US\$10 billion, with the minimum market capitalization of companies purchased over US\$1 billion. Portfolio companies typically exhibit higher growth rates, less expensive/lower valuation levels, and lower dividend yields than the benchmark. The overall investment portfolio generally holds 50-80 securities.

*Transamerica Partners Mid Value Retirement Account* - The investment seeks to provide a high total investment return. The fund invests in securities through an underlying master fund having the same investment goals and strategies. It normally invests at least 80% of its net assets (plus the amount of borrowings, if any, for investment purposes) in securities of medium sized (or mid-cap) companies and other investments with similar economic characteristics. The fund manager considers mid-cap companies to be companies with market capitalizations that, at the time of initial purchase, are within the range of capitalization of the companies that are included in the Russell Midcap® Value Index.

*Transamerica Partners High Yield Bond Retirement Account* - The investment seeks to provide a high level of current income. The fund invests in securities through an underlying master fund having the same investment goals and strategies. Under normal circumstances, it invests at least 80% of its net assets (plus the amount of borrowings, if any, for investment purposes) in high-yield bonds and other investments with similar economic characteristics. The fund may invest a portion of its assets in foreign securities, which are predominantly U.S. dollar denominated.

*JPMorgan Investor Growth & Income Investment Account* - The investment seeks long-term capital appreciation and growth of income by investing primarily in a diversified group of mutual funds within the same group of investment companies that invest primarily in equity securities. The fund is a "fund of funds." Its main investment strategy is to invest in other J.P. Morgan Funds (underlying funds). Generally, the fund's allocation strategy is to achieve a long-term risk/return profile similar to a fund that invests 70% in equity securities and 30% in income securities.

*JPMorgan Investor Growth Investment Account* - The investment seeks long-term capital appreciation by investing primarily in a diversified group of mutual funds within the same group of investment companies that invest primarily in equity securities. The fund is a "fund of funds." Its main investment strategy is to invest in other J.P. Morgan Funds (underlying funds). Generally, the fund's allocation strategy is to achieve a long-term risk/return profile similar to a fund that invests 90% in equity securities and 10% in income securities.

*JPMorgan Investor Conservative Growth Investment Account* - The investment seeks income and capital appreciation by investing primarily in a diversified group of mutual funds within the same group of investment companies that invest primarily in fixed income and equity securities. The fund is a "fund of funds." Its main investment strategy is to invest in other J.P. Morgan Funds (underlying funds). Generally, the fund's allocation strategy is to achieve a long-term risk/return profile similar to a fund that invests 70% in income securities and 30% in equity securities.

*SSgA Russell Small Cap Index Account* - The investment seeks an investment return that approximates as closely as practicable, before expenses, the performance of the Russell 2000® Index over the long term. The fund is managed using a “passive” or “indexing” investment approach, by which SSgA attempts to match, before expenses, the performance of the Index. SSgA will typically attempt to invest in the securities comprising the Index in the same proportions as they are represented in the Index. In some cases, it may not be possible or practicable to purchase all of the securities comprising the Index, or to hold them in the same weightings as they represent in the Index. In those circumstances, SSgA may employ a sampling or optimization technique to construct the portfolio in question. The Fund's returns may vary from the returns of the Index.

*Nuveen Real Estate Securities Retirement Account* - The investment seeks to provide above average current income and long-term capital appreciation. The fund normally invests at least 80% of its net assets, plus the amount of any borrowings for investment purposes, in income-producing common stocks of publicly traded companies engaged in the real estate industry. It expects to emphasize investments in equity REITs, although it may invest in all three kinds of REITs. The fund may invest up to 15% of its total assets in non-dollar denominated equity securities of non-U.S. issuers. Up to 15% of the fund's total assets may be invested in equity securities of emerging market issuers.

*WMC Core Equity Retirement Account* - The investment is a diversified US large cap blend portfolio that combines the Quality Growth and Quality Value investment approaches managed by Wellington Management into a core equity solution. The Quality Growth approach seeks to outperform the Russell 1000 Growth Index and the Quality Value approach seeks to outperform the Russell 1000 Value Index. The investment is equally split between these two approaches. The value portion is based on the premise that high-quality companies in out-of-favor industries can generate strong returns on invested capital. Over the long term, these higher returns on capital drive strong performance with significantly lower downside risk than the overall market. The growth portion seeks to outperform the index by investing in market-leading companies in industry niches with strong growth prospects. The approach looks for high-quality, proven companies with price-earnings valuations comparable to the company's long-term, sustainable growth rate.

#### **Note 5 - Information Certified by the Plan Custodian**

The Plan Administrator has elected the method of compliance permitted by Section 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. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by Transamerica Financial Life Insurance Company (Transamerica).

The Plan custodian has certified its statement of accounts as of December 31, 2013 and 2012 and for the year ended December 31, 2013. The statement of accounts includes beginning and ending balances of investments held and detail of all transactions during the period, including investment earnings.

#### **Note 6 - Tax Status**

The Plan uses a prototype plan document sponsored by Transamerica. Transamerica received an opinion letter from the Internal Revenue Service (IRS), dated May 30, 2008, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS and the prototype has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 2010.

#### **Note 7 - Contract with Insurance Company**

The contract value of the group annuity contract (the Contract), approximating the fair value, was \$414,542 and \$378,668 as of December 31, 2013 and 2012, respectively. There are no reserves against contract value for credit risk of the Contract issuer.

The average yield on the Contract was 1.45% and 1.75% for the years ended December 31, 2013 and 2012, respectively. As of December 31, 2013 and 2012, the crediting interest rate on this contract was 1.45% and 1.65%, respectively. Crediting interest rates are generally reset monthly on the first day of the month with the reset based on formulas that may use market value, book value, duration and yield. There is no minimum crediting rate.

The Contract does not specify any events that would limit the ability of the Plan to transact at contract value with the issuer or any events that would allow the issuer to terminate the contract and settle for an amount different from contract value. The Contract provides various payment options for surrendering the Contract at contract value; however, the Plan Sponsor does not intend to surrender the Contract.

#### **Note 8 - Related Party and Party-in-Interest Transactions**

Certain Plan investments are managed by Transamerica. Transamerica is the custodian as defined by the Plan and, therefore, related transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund. Certain fees were paid to service providers of the Plan for auditing services and recordkeeping services for the year ended December 31, 2013. The related transactions also qualify as exempt party-in-interest transactions.

#### **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 statement of net assets available for benefits.

**Note 10 - Plan Amendments**

Effective January 1, 2013, the Plan was amended to require Safe Harbor company matching contributions. Each year, beginning January 1, 2013, the Company will make a "safe harbor" matching contribution equal to 100% of the first 3% of a participant's compensation they elect to contribute plus 50% of the next 2% of a participant's compensation they elect to contribute.

**Note 11 - Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2013 and 2012 to Form 5500:

|                                                                | 2013                | 2012                |
|----------------------------------------------------------------|---------------------|---------------------|
| Net Assets Available for Benefits per the Financial Statements | \$ 2,942,410        | \$ 2,293,875        |
| Participant contributions receivable                           | (6,657)             | -                   |
| Employer contributions receivable                              | (4,823)             | -                   |
|                                                                | <u>\$ 2,930,930</u> | <u>\$ 2,293,875</u> |
| Net assets per the Form 5500                                   | <u>\$ 2,930,930</u> | <u>\$ 2,293,875</u> |

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2013 to Form 5500:

|                                                                 |                   |
|-----------------------------------------------------------------|-------------------|
| Total Participant Contributions per the Financial Statements    | \$ 236,037        |
| Deduct participant contributions receivable - December 31, 2013 | <u>(6,657)</u>    |
| Total Participant Contributions per the Form 5500               | <u>\$ 229,380</u> |
| Total Employer Contributions per the Financial Statements       | \$ 125,530        |
| Deduct employer contributions receivable - December 31, 2013    | <u>(4,823)</u>    |
| Total Employer Contributions per the Form 5500                  | <u>\$ 120,707</u> |

**Note 12 - Subsequent Events**

Effective January 1, 2014, the Plan was amended to remove the Safe Harbor provision, thereby removing the requirement that the Company make matching contributions.

Effective May 22, 2014, the Plan converted from a single employer plan to a multiple employer Plan with TransAmerica.

The Plan sponsor has evaluated subsequent events through September 4, 2014, the date which the financial statements were available to be issued.



Supplemental Schedules  
December 31, 2013

## IPW 401(k) Profit Sharing Plan

IPW 401(k) Profit Sharing Plan  
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions  
Year Ended December 31, 2013  
Plan: 001

EIN: 84-1352001

|      |                                                           | <u>Total that Constitute Nonexempt Prohibited Transactions</u> |                                    |                                             |                                                 |                                                         |
|------|-----------------------------------------------------------|----------------------------------------------------------------|------------------------------------|---------------------------------------------|-------------------------------------------------|---------------------------------------------------------|
|      | <u>Participant Contributions Transferred Late to Plan</u> | <u>Late Participant Loan Repayments are included (Yes/No)</u>  | <u>Contributions Not Corrected</u> | <u>Contributions Corrected Outside VFCP</u> | <u>Contributions Pending Correction in VFCP</u> | <u>Total Fully Corrected Under VFCP and PTE 2002-51</u> |
| 2013 | \$ 13,916                                                 | No                                                             | \$ -                               | \$ 13,916 **                                | \$ -                                            | \$ -                                                    |

Note: Lost earnings of \$707 were funded to the Plan in 2014.

\*\* All contributions were funded to the Plan in 2013.

IPW 401(k) Profit Sharing Plan  
Schedule H, Line 4i – Schedule of Assets Held at End of Year  
December 31, 2013  
Plan: 001

EIN: 84-1352001

| (a)                              | (b)                                                      | (c)<br>Description of investment<br>including maturity date,<br>rate of interest, collateral,<br>par, or maturity value | (d)<br>Cost | (e)<br>Current<br>value |
|----------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|                                  |                                                          | Group Annuity Contract<br>with average maturity of<br>one year and average return<br>of 1.45%                           | N/A         | \$ 414,542              |
| *                                | Transamerica Stable Value Account                        | Pooled Separate Account                                                                                                 | N/A         | 295,182                 |
|                                  | JPMorgan Core Bond Investment Account                    | Pooled Separate Account                                                                                                 | N/A         | 269,342                 |
|                                  | JPMorgan Mid Cap Value Investment Account                | Pooled Separate Account                                                                                                 | N/A         | 260,977                 |
|                                  | American Funds Fundamental Investors Investment Account  | Pooled Separate Account                                                                                                 | N/A         | 199,629                 |
|                                  | Morgan Stanley Growth Opportunity Fund                   | Pooled Separate Account                                                                                                 | N/A         | 198,298                 |
|                                  | JPMorgan Small Cap Growth Investment Account             | Pooled Separate Account                                                                                                 | N/A         | 195,694                 |
|                                  | Invesco International Growth Retirement Account          | Pooled Separate Account                                                                                                 | N/A         | 194,426                 |
|                                  | JPMorgan Investor Balanced Investment Account            | Pooled Separate Account                                                                                                 | N/A         | 132,686                 |
|                                  | WMC Quality Growth Equity Retirement Account             | Pooled Separate Account                                                                                                 | N/A         | 103,906                 |
| *                                | Transamerica Partners Mid Value Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 85,076                  |
|                                  | SSgA Russell Small Cap Index Account                     | Pooled Separate Account                                                                                                 | N/A         | 83,165                  |
|                                  | Vanguard Target Retirement 2035 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 74,223                  |
|                                  | Vanguard Target Retirement 2045 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 71,158                  |
|                                  | JPMorgan Investor Growth & Income Investment Account     | Pooled Separate Account                                                                                                 | N/A         | 63,957                  |
| *                                | Transamerica Partners High Yield Bond Retirement Account | Pooled Separate Account                                                                                                 | N/A         | 63,703                  |
|                                  | JPMorgan Investor Conservative Growth Investment Account | Pooled Separate Account                                                                                                 | N/A         | 57,005                  |
|                                  | Vanguard Target Retirement 2015 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 36,404                  |
|                                  | JPMorgan Investor Growth Investment Account              | Pooled Separate Account                                                                                                 | N/A         | 27,545                  |
|                                  | Nuveen Real Estate Securities Retirement Account         | Pooled Separate Account                                                                                                 | N/A         | 27,201                  |
|                                  | Vanguard Target Retirement 2020 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 24,172                  |
|                                  | Vanguard Target Retirement 2025 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 19,638                  |
|                                  | Vanguard Target Retirement Income Ret Account            | Pooled Separate Account                                                                                                 | N/A         | 9,659                   |
|                                  | Vanguard Target Retirement 2030 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 8,032                   |
|                                  | WMC Core Equity Retirement Account                       | Pooled Separate Account                                                                                                 | N/A         | 7,050                   |
|                                  | Vanguard Target Retirement 2050 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 4,635                   |
|                                  | Vanguard Target Retirement 2055 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         | 3,625                   |
|                                  | Vanguard Target Retirement 2040 Retirement Account       | Pooled Separate Account                                                                                                 | N/A         |                         |
| Total assets held at end of year |                                                          |                                                                                                                         |             | <u>\$2,930,930</u>      |

\*A party-in-interest as defined by ERISA.

N/A - Not applicable for participant-directed plan.

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

**Plan Name:** IPW 401(k) Profit Sharing Plan  
**Sponsor:** IMAGE PROJECTIONS WEST, INC.  
**EIN:** 84-1352011  
**Plan #:** 001

**Plan Year:** 01/01/2013 - 12/31/2013

| ( A ) | ( B )                                                   | ( C )                                                                                                   | ( D ) | ( E )         |
|-------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------|---------------|
|       | Identity of issue, borrower, lessor, or similar a party | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost  | Current Value |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | STABLE VALUE                                                                                            |       | \$414,542     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | MORGAN STANLEY GROWTH OPPORTUNITIES RET ACCT                                                            |       | \$199,629     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | WMC QUALITY GROWTH EQUITY RET ACCT                                                                      |       | \$132,686     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | WMC CORE EQUITY RET ACCT                                                                                |       | \$8,032       |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | TRANSAMERICA PARTNERS MID VALUE RET ACCT                                                                |       | \$103,906     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | TRANSAMERICA PARTNERS HIGH YIELD BOND RET ACCT                                                          |       | \$63,957      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | AMERICAN FUNDS FUNDAMENTAL INVESTORS INV ACCT                                                           |       | \$260,977     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | SSGA RUSSELL SMALL CAP INDEX RET ACCT                                                                   |       | \$85,076      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN MID CAP VALUE INV ACCT                                                                         |       | \$269,342     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN CORE BOND INV ACCT                                                                             |       | \$295,182     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT INCOME RET ACCT                                                              |       | \$19,638      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2015 RET ACCT                                                                |       | \$57,004      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2025 RET ACCT                                                                |       | \$24,172      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2035 RET ACCT                                                                |       | \$83,165      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2045 RET ACCT                                                                |       | \$74,223      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | INVESCO INTERNATIONAL GROWTH RET ACCT                                                                   |       | \$195,694     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN INVESTOR BALANCED INV ACCT                                                                     |       | \$194,426     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN INVESTOR CONSERVATIVE GROWTH INV ACCT                                                          |       | \$63,703      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN INVESTOR GROWTH & INCOME INV ACCT                                                              |       | \$71,158      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN INVESTOR GROWTH INV ACCT                                                                       |       | \$36,404      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | JPMORGAN SMALL CAP GROWTH INV ACCT                                                                      |       | \$198,298     |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | NUVEEN REAL ESTATE SECURITIES RET ACCT                                                                  |       | \$27,544      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2020 RET ACCT                                                                |       | \$27,201      |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2030 RET ACCT                                                                |       | \$9,659       |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2040 RET ACCT                                                                |       | \$3,625       |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2050 RET ACCT                                                                |       | \$7,050       |
| *     | TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY           | VANGUARD TARGET RETIREMENT 2055 RET ACCT                                                                |       | \$4,635       |