Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BEST ROOFING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2005

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

BEST ROOFING SERVICES, LLC

1600 NE 12TH TERRACE
FORT LAUDERDALE, FL 33305

2b Employer Identification Number (EIN)
45-2411210

2c Sponsor's telephone number
954-941-9111

2d Business code (see instructions)
238100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/23/2014	DALE EBY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/23/2014	DALE EBY
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	134
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	168
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	6
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	174
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	175
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	34
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

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

1 Coverage Information:

(a) Name of insurance carrier

LINCOLN NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	GP 34468	37	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
850	478

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

NEW ENGLAND SECURITIES
3RD FLOOR EAST WING
300 DAVIDSON AVE.
SOMERSET, NJ 08873-4175

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
850			4

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

ABACUS RETIREMENT SOLUTIONS
400 GOLD AVE. SW SUITE 1060
ALBUQUERQUE, NM 87102

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	452	TPA SUBSIDY	5

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

NEW ENGLAND SECURITIES
3RD FLOOR EAST WING
300 DAVIDSON AVE.
SOMERSET, NJ 08873-4175

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	26	NON-MONETARY COMPENSATION	4

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	103970
5	Current value of plan's interest under this contract in separate accounts at year end	5	446434

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY WITH GUARANTEED FUND

b	Balance at the end of the previous year			7b	85804
c	Additions: (1) Contributions deposited during the year	7c(1)	23332		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	1561		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	3542		
	▶ ADJUSTMENTS				
	(6)Total additions			7c(6)	28435
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	114239
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2043		
	(2) Administration charge made by carrier	7e(2)	1028		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	7198		
	▶ ADJUSTMENTS				
	(5) Total deductions			7e(5)	10269
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	103970

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

LINCOLN NATIONAL CORPORATION

1300 S. CLINTON STREET
PO BOX 2248
FORT WAYNE, IN 46801-2248

35-1140070

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	SERVICE PROVIDER	5558	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE GROWTH & INCOME

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-111	P	1455

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE BOND

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-112	P	7943

a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED GOVT ULTRASHORT DURATION

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-114	P	71995

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP VANGUARD DOMESTIC EQUITY ETF

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORTION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-119	P	8699

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN HIGH INCOME

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-120	P	20843

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY MODERATE GROW

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-121	P	2

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MONDRIAN INT'L VALUE

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-1140070-122	P	1433

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO GROWTH AND INCOME		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-128	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1785
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP T. ROWE PRICE GROWTH STOCK		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORTION		
c EIN-PN 35-1140070-129	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY CONSERV. GROW		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-130	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2075
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCE BERNSTEIN VPS GLOBAL		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-131	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 437
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE SOCIAL AWARENESS		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-133	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12431
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-134	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4003
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORTION		
c EIN-PN 35-1140070-135	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2656
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCEBERNSTEIN VPS SMALL MIDCAP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-139	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2764
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS SMALL CAP WORLD		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORTION		
c EIN-PN 35-1140070-146	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60960

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND OF AM		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-148	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21886
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS INVEST. CO. OF AM		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORTION		
c EIN-PN 35-1140070-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2242
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GROW		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-154	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 435
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP CLARION GLOBAL REAL ESTATE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-155	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2856
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DIMENSIONAL US EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-157	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13127
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORTION		
c EIN-PN 35-1140070-158	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6624
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP VANGUARD INT'L EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-159	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4273
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-161	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2133
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP TEMPLETON GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-162	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4495
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE DISCOVERY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-163	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4095

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN ENTERPRISE PORTFOLIO

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATON

c EIN-PN 35-1140070-164	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11383

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VIT UTILITIES SERIES

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-167	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5356

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN JANUS PORTFOLIO

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-170	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK ENERGY AND RESOURCES

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-177	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33979

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LARGE CAP VALUE

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-180	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-181	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11228

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK FLEXIBLE EQUITY

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9284

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-184	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5819

a Name of MTIA, CCT, PSA, or 103-12 IE: FTVIPT TEMPLETON GLOBAL BOND

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-186	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4653

a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP LIMITED TERM DIV INC

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-187	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP BLACKROCK INFLATION PROTECT		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-192	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 345
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP DIVERSIFIED INC		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5041
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MARKETS		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-194	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21232
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE FOUNDATION MODERATE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-196	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20141
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE FOUNDATION AGGRESSIVE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-197	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31661
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2040		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-704	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6017
a Name of MTIA, CCT, PSA, or 103-12 IE: STADION MANAGED CONSERVATIVE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-705	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12944
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL LARGE CAP VALUE INDX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-711	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 860
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS HIGH INCOME TRUST		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-716	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4847
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	114	846
(2) Participant contributions	1b(2)	1805	4658
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	9706	24085
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	330768	446434
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	85805	103970
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	428198	579993
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	428198	579993

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	15407	
	(B) Participants	2a(1)(B)	87781	
	(C) Others (including rollovers)	2a(1)(C)	8502	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		111690
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	1240	
	(F) Other	2b(1)(F)	1561	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2801
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		62183
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		176674
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	16448	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		16448
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	8431	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		8431
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		24879
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		151795
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: BARNES & ASSOCIATES CPAS, P.A. **(2)** EIN: 59-1744054

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		7389
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		50000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

Part I Distributions

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

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

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

EIN(s): 35-0472300

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BEST ROOFING
401(k) PLAN
Fort Lauderdale, Florida

FINANCIAL STATEMENTS
December 31, 2013 and 2012

Member of msi Global Alliance Independent Legal & Accounting Firms

BARNES & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
PROFESSIONAL ASSOCIATION

September 18, 2014

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the
Best Roofing 401(k) Plan
Fort Lauderdale, Florida

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Best Roofing 401(k) Plan Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012, and 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

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Lincoln National Life Insurance Company, the trustee 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 Lincoln National Life Insurance Company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (held at end of year) and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, 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 the supplemental schedules referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustees, 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 and Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Barnes & Associates
Certified Public Accountants, P.A.

BARNES & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

BEST ROOFING
401(k) PLAN
Fort Lauderdale, Florida

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(See Independent Auditors' Report)
December 31, 2013 and 2012

ASSETS

	2013	2012
Investments (At Fair Value):		
Investment in Allocated Retirement Account Group Annuity Contract	$ 550,404	$ 416,573
Total Investments	550,404	416,573
Receivables:		
Employer's Contributions	846	114
Employees' Contributions	4,658	1,805
Notes Receivable from Participants	24,085	9,706
Total Receivables	29,589	11,625
TOTAL ASSETS	579,993	428,198
NET ASSETS AVAILABLE FOR BENEFITS	$ 579,993	$ 428,198

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

BEST ROOFING
401(k) PLAN
Fort Lauderdale, Florida

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

(See Independent Auditors' Report)
For the year ended December 31, 2013

Additions to Net Assets		
Investment Income:		
Interest Income	$	2,801
Net Appreciation in Fair Value of Investments		62,183
Total Investment Income		64,984
Contributions:		
Participants'		87,781
Employer's		15,407
Rollovers		8,502
Total Contributions		111,690
Total Additions		176,674
Deductions From Net Assets:		
Benefits Paid to Participants		16,448
Administrative Expenses		8,431
Total Deductions		24,879
Net Increase in Net Assets Available for Benefits		151,795
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR		428,198
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$	579,993

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

BEST ROOFING
401(k) PLAN
Fort Lauderdale, Florida

NOTES TO FINANCIAL STATEMENTS
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 1 DESCRIPTION OF PLAN

The following description of the Best Roofing 401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Best Roofing Services, LLC (the Company) who have completed three months of service and are age 21 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute a percentage of pretax annual compensation, as determined by the Internal Revenue Code. The Company matches up to 25% of the first 4% of an employee's deferral amount. The Company made a contribution of $15,407 for the year ended December 31, 2013.

Participant Accounts

Each participant's account is credited with the allocations of (a) the Company contribution pursuant to the Summary Plan Description and, (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings (losses) thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings (losses) thereon is based on years of continuous service. A participant is 100% vested after six years of credited service.

Payment of Benefits

On termination of service due to death, disability or retirement, or other reasons, a participant may elect to receive either a lump-sum amount or installment payments equal to the value of the participant's vested interest in his or her account.

BEST ROOFING
401(k) PLAN
Fort Lauderdale, Florida

NOTES TO FINANCIAL STATEMENTS – Continued
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 1 DESCRIPTION OF PLAN - Continued

Investment Options

The Plan utilizes Lincoln National Life Insurance Company (LNL), an insurance carrier, for its investment options. Upon enrollment in the Plan, a participant directs employee contributions in percentage increments in any of seventy-seven (77) investment options. The Allocated Retirement Account Group Annuity Contract (ARA) investment allows the participants to choose from the Lincoln National Life Insurance Company accounts, which act as the underlying investment assets of the ARA contract.

The ARA contract offers Separate Accounts which are defined as funds which invest in external mutual fund companies. Such separate accounts are established in accordance with state laws and are maintained separately from general assets of the Lincoln National Life Insurance Company.

Federated Government Ultrashort Duration Fund invests in a portfolio of U.S. government securities and U.S. government agency securities (including mortgage-backed securities issued or guaranteed by U.S. government-sponsored enterprises (GSEs) with an overall dollar-weighted average duration of one year or less.

American Funds Small Cap World Fund normally invests at least 80% of its net assets in growth-oriented common stocks and other equity-type securities (such as preferred stocks, convertible preferred stocks and convertible bonds) of companies with small market capitalizations. The investment adviser currently defines "small market capitalization" companies to be companies with market capitalizations of $4.0 billion or less. Under normal circumstances, the fund will invest a significant portion of its assets outside the United States including in emerging markets.

American Funds Growth Fund of America invests primarily in common stocks and seeks to invest in companies that appear to offer superior opportunities for growth of capital. It may invest a portion of its assets in securities of issuers domiciled outside the United States.

BlackRock Energy and Resources Portfolio invests at least 80% of its total assets in equity securities of global energy and natural resources companies and companies in associated businesses, as well as utilities (such as gas, water, cable, electrical and telecommunications utilities.) It intends to emphasize small companies but may from time to time emphasize companies of other sizes. The fund may invest without limit in companies located anywhere in the world and will generally invest in at least three countries and in companies tied economically to a number of countries. It is non-diversified.

NOTES TO FINANCIAL STATEMENTS – Continued
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 1 DESCRIPTION OF PLAN - Continued

Delaware Foundation Aggressive Allocation invests in a diversified portfolio of securities and exchange-traded funds of different asset classes and investment styles as it strives to attain its objective. It expects to invest 40% of its assets in U.S. equity, 30% of its assets in international equity, 10% of its assets in emerging markets, 18% of its assets in fixed-income and 2% of its assets in cash equivalents.

Lincoln Guaranteed Account has a primary investment objective to maximize after-tax GAAP investment income net of cost of capital consistent with the long-term preservation of capital. Strong consideration is given to credit quality, required surplus, liquidity, interest rate risk, taxes, and competitive crediting rates. The overall investment strategy is executed within the context of prudent asset/liability management (ALM) and the constraints of the applicable law and regulation.

Overall, the portfolio is managed to achieve an average of A to A-. The fund sees to it that the portfolio has adequate diversification by limiting the amount of investments in any asset class, sector, industry or issuer in the market. The fund also ensures that the portfolio has adequate liquidity in order to fulfill any unanticipated cash needs. Risk is further limited by restrictions on below investment grade securities and equity investments.

Other Various Mutual Funds – invest in U.S. small, mid and large capitalization companies, foreign securities and bonds.

Forfeited Accounts

Forfeitures resulting from termination of non-fully vested participants are applied toward the Company's contribution into the plan. The total amount of forfeitures for the year ended December 31, 2013 was $480.

Participant Notes Receivable

Participants may borrow from their fund accounts a minimum amount of $1,000 up to a maximum of 50% of their account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the Participant Notes fund. Loan terms generally range from 1-5 years. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator. Interest rates for all Notes were calculated at 4.25% for 2013. Principal and interest is paid ratably through debits from employees' personal bank accounts.

NOTES TO FINANCIAL STATEMENTS – Continued
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Investment Valuation and Income Recognition

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 3 for discussion of fair value measurements.

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

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management has evaluated subsequent events through September 18, 2014, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS – Continued
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 3 FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

Fair Value Measurements at Reporting Dates Using:

	Fair Value	Quoted Prices in Active Markets for Similar Assets (Level 2)
December 31, 2013		
Investment in LNL Allocated Retirement Account Group Annuity Contract	$ 550,404	$ 550,404
	$ 550,404	$ 550,404

Fair Value Measurements at Reporting Dates Using:

	Fair Value	Quoted Prices in Active Markets for Similar Assets (Level 2)
December 31, 2012		
Investment in LNL Allocated Retirement Account Group Annuity Contract	$ 416,573	$ 416,573
	$ 416,573	$ 416,573

NOTE 3 FAIR VALUE MEASUREMENTS - Continued

FASB ASC 820 (formerly SFAS No. 157, *Fair Value Measurements)*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 1 or 3 inputs were used in the preparation of the financial statements.

Level 2 Fair Value Measurements

In determining fair value, the Lincoln National Life Insurance Company (LNL) used the market approach which utilizes process and other relevant information generated by market transactions involving identical generated assets or liabilities. Observable inputs reflect the assumptions market participants would use in valuing a financial instrument based on market data obtained from sources independent of Lincoln National Life Insurance Company. Although values have been determined utilizing market transactions involving identical assets, LNL feels that assets contained in the ARA are Level 2 inputs.

BEST ROOFING
401(k) PLAN
Fort Lauderdale, Florida

NOTES TO FINANCIAL STATEMENTS – Continued
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 4 INVESTMENTS

The Plan's investments are held by the plan administrator's trust fund. The following table presents investments at December 31, 2013 and 2012. Investments that represent 5% or more of the plan's net assets are separately identified.

	2013	2012
Investments in Allocated Retirement Account :		
Federated Government Ultrashort Duration Fund	$ 71,995	$ 41,989
American Funds Small Cap World	60,960	41,882
American Funds Growth Fund of America	21,886	15,337
Black Rock Energy and Resources	33,979	25,151
Delaware Foundation Aggressive Allocation	31,661	14,143
Lincoln Guaranteed Account	99,865	82,281
Lincoln National Life Group Annuity Contract - Other Funds	230,058	195,790
Total Investments	$ 550,404	$ 416,573

The above stated investment information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the respective Trustee.

During 2013, the Plan's investments (including investments bought, sold and held during the year) appreciated in value by $62,183.

NOTE 5 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTES TO FINANCIAL STATEMENTS – Continued
(See Independent Auditors' Report)
For the year ended December 31, 2013

NOTE 6 TAX STATUS

The employer has relied on the favorable IRS letter issued by the National Office of the Internal Revenue Service to the prototype sponsor as evidence that the Plan is qualified under §401 of the code, to the extent provided in announcement 2001-77. The Plan's administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

NOTE 7 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 8 DELINQUENT PARTICIPANT CONTRIBUTIONS AND LOAN REPAYMENTS

The Company remitted the following participant contributions and loan repayments to the trustee subsequent to the date required by Department of Labor ("D.O.L.") Regulation 2510.3-102

Contribution Date		Amount	Remittance Date
Payroll Contributions:			
February 1, 2013	$	1,909	April 4, 2013
May 3, 2013		1,544	June 6, 2013
November 1, 2013		3,521	February 3, 2014
Total Investments		6,974	
Loan Repayments:			
February 1, 2013		415	April 4, 2013
	$	7,389	

The Company is in the process of filing Form 5330 with the Internal Revenue Service and will pay an excise tax related to the delinquent participant contributions and loan repayments. The Company will also calculate and remit to the Plan an amount representing the earnings that the contributions would have earned if they had been deposited timely.

SUPPLEMENTAL SCHEDULES
As of December 31, 2013 and 2012

BEST ROOFING
401(k) PLAN
EIN: 45-241120
Plan Number 001
Fort Lauderdale, Florida

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(See Independent Auditors' Report)
For the year ended December 31, 2013

	Current Market Value
Participant Notes Receivable (Interest rate - 4.25%)	24,085
Lincoln National Life Insurance Company's Allocated Retirement Account Group Annuity Contract	
Mgd Prin Protect Portfolio,402.92 units	4,105
American Funds American High-Income Trust, 284.60 units	4,847
LVIP Clairon Global Real Estate, 120.30 units	2,856
LVIP Templeton Growth RPM, 224.94 units	4,495
Fidelity VIP Mid Cap, 262.08 units	5,819
FTVIPT Templeton Global Bond, 228.84 units	4,653
LVIP BlackRock Inflation Protected Bond, 23.62 units	345
Delaware VIP Diversified Income, 277.88 units	5,041
Oppenheimer Developing Markets, 708.38 units	21,232
LVIP Delaware Foundation Moderate Alloc, 1,399.52 units	20,141
LVIP Delaware Foundation Aggressive Alloc, 2,237.34 units	31,661
LVIP Managed Risk Profile 2040, 500.02 units	6,017
SSgA Russell Large Cap Value Index NL, 39.47 units	860
Stadion Managed Conservative, 1,085.20 units	12,944
LVIP Vanguard Domestic Equity ETF, 489.64 units	8,699
LVIP Delaware Growth and Income, 60.59 units	1,455
LVIP Delaware Bond, 585.61 units	7,943
Federated Government Ultrashort Duration, 17,231.54 units	71,995
Franklin High Income, 2,923.92 units	20,843
Vanguard LifeStrategy Moderate Growth, 0.15 units	2
LVIP Mondrian International Value, 110.16 units	1,433
Invesco Growth and Income, 429.50 units	1,785
Vanguard Lifestrategy Conservative Growth, 614.14 units	2,075
Vanguard Lifestrategy Growth, 114.12 units	437
Delaware VIP Value, 684.22 units	2,133
Guaranteed Account, 99,865.19 units	99,865
LVIP Delaware Social Awareness, 6,203.00 units	12,431
American Funds New Perspective Funds, 1,990.03 units	4,003
Fidelity VIP ContraFund, 1,038.17 units	2,656
AllianceBernstein VPS Small/Mid Cap Value, 78.30 units	2,764
American Funds SMALLCAP World Fund, 1,667.46 units	60,960
American Funds Growth Fund of America, 1,034.02 units	21,886
American Funds Investment Co. of America, 112.96 units	2,242
American Funds EuroPacific Growth Fund, 17.42 units	435
LVIP Dimensional US Equity, 697.58 units	13,127
Franklin Growth, 403.23 units	6,624
LVIP Vanguard International Equity ETF, 232.27 units	4,273
Wells Fargo Advantage Discovery, 167.45 units	4,095
Janus Aspen Enterprise, 447.19 units	11,383
MFS VIT Utilities, 165.31 units	5,356
BlackRock Energy & Resources, 7,260.84 units	33,979
BlackRock Flexible Equity, 3,052.55 units	9,284
BlackRock Capital Appreciation, 4,157.05 units	11,228
Total Lincoln National Contract	550,404
Total Assets Held at End of Year	$ 574,489

BEST ROOFING
401(k) PLAN
EIN: 45-2411210
Plan Number 001
Fort Lauderdale, Florida

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(See Independent Auditors' Report)
For the year ended December 31, 2012

	Current Market Value
Participant Notes Receivable (Interest Rate - 4.25%)	$ 9,706
Lincoln National Life Insurance Company's Allocated Retirement Account Group Annuity Contract	
Managed Principal Protect Portfolio, 350.98 units	3,523
American Funds American High-Income Trust, 32.24 units	517
LVIP Clairon Global Real Estate, 105.87 units	2,441
LVIP Templeton Growth RPM, 230.03 units	3,850
Fidelity VIP Mid Cap, 242.92 units	3,981
FTVIPT Templeton Global Bond, 233.48 units	4,685
Delaware VIP Limited-Term Diversified Income, 197.85 units	2,585
LVIP BlackRock Inflation Protected Bond, 16.48 units	264
Delaware VIP Diversified Income, 41.99 units	774
Oppenheimer Developing Markets, 704.36 units	19,542
LVIP Delaware Foundation Moderate Alloc, 1401.36 units	17,689
LVIP Delaware Foundation Aggressive Alloc, 1199.28 units	14,143
LVIP Managed Risk Profile 2040, 408.05 units	4,222
Stadion Managed Conservative, 951.92 units	10,527
LVIP Vanguard Domestic Equity ETF, 423.72 units	5,796
LVIP T. Rowe Growth Stock, 71.42 units	932
AB Global Thematic, 768.54 units	7,773
LVIP Delaware Growth and Income, 81.68 units	1,473
LVIP Delaware Bond, 484.25 units	6,743
Federated Government Ultrashort Duration, 10,013.31 units	41,989
Franklin High Income, 2,673.18 units	17,703
LVIP Mondrian International Value, 95.70 units	1,023
Invesco Growth and Income, 447.78 units	1,388
Vanguard Lifestrategy Conservative Growth, 509.22 units	1,586
Vanguard Lifestrategy Growth, 83.30 units	265
Delaware VIP Value, 595.17 units	1,391
Guaranteed Account, 82,281.48 units	82,281
LVIP Delaware Social Awareness, 6,492.58 units	9,618
American Funds New Perspective Funds, 1,991.91 units	3,165
AllianceBernstein VPS Small/Mid Cap Value, 69.77 units	1,789
American Funds SMALLCAP World Fund, 1,479.63 units	41,882
American Funds Growth Fund of America, 968.25 units	15,337
American Funds Investment Co. of America, 109.45 units	1,643
American Funds EuroPacific Growth Fund, 12.37 units	258
LVIP Dimensional US Equity, 684.95 units	10,030
Franklin Growth, 310.28 units	3,950
LVIP Vanguard International Equity ETF, 222.86 units	3,593
Wells Fargo Advantage Discovery, 151.38 units	2,597
Janus Aspen Enterprise, 324.19 units	6,268
Janus Aspen, 302.54 units	3,864
MFS VIT Utilities, 235.30 units	6,345
BlackRock Energy & Resources, 6,108.70 units	25,151
BlackRock Flexible Equity, 3,247.27 units	7,986
BlackRock Large Cap Value, 4,233.20 units	7,718
BlackRock Capital Appreciation, 3,116.71 units	6,295
Total Lincoln National Contract	416,573
Total Assets Held at End of Year	$ 426,279

BEST ROOFING
401(k) PLAN
EIN: 45-2411210
Plan Number 001
Fort Lauderdale, Florida

SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
(See Independent Auditors' Report)
For the year ended December 31, 2013

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included ☒ **$7,389**	Contributions Not Corrected **$7,389**	Contributions Corrected Outside VFCP **$0**	Contributions Pending Correction in VFCP **$0**	**$0**

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2013** and ending **12/31/2013**

Name of plan
Best Roofing 401(k) Plan

Employer Identification Number
45-2411210

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Lincoln National Corporation	LNL SA11 LVIP Delaware Growth		1,455
*	Lincoln National Corporation	LNL SA12 LVIP Delaware Bond		7,943
*	Lincoln National Corporation	LNL SA14 Federated Government		71,995
*	Lincoln National Corporation	LNL SA19 LVIP Vanguard Domesti		8,699
*	Lincoln National Corporation	LNL SA20 Franklin High Income		20,843
*	Lincoln National Corporation	LNL SA21 Vanguard LifeStrategy		2
*	Lincoln National Corporation	LNL SA22 LVIP Mondrian Int'l V		1,433
*	Lincoln National Corporation	LNL SA28 Invesco Growth and In		1,785
*	Lincoln National Corporation	LNL Guaranteed Fund		103,970
*	Lincoln National Corporation	LNL SA30 Vanguard LifeStrategy		2,075
*	Participant Loans	4.25%		24,085
*	Lincoln National Corporation	LNL SA32 Vanguard LifeStrategy		437
*	Lincoln National Corporation	LNL SA33 LVIP Delaware Social		12,431
*	Lincoln National Corporation	LNL SA34 American Funds New Pe		4,003
*	Lincoln National Corporation	LNL SA35 Fidelity VIP Contrafu		2,656
*	Lincoln National Corporation	LNL SA39 AllianceBernstein VPS		2,764
*	Lincoln National Corporation	LNL SA46 American Funds SMALLC		60,960
*	Lincoln National Corporation	LNL SA48 American Funds Growth		21,886
*	Lincoln National Corporation	LNL SA49 American Funds Invest		2,242
*	Lincoln National Corporation	LNL SA54 American Funds EuroPa		435
*	Lincoln National Corporation	LNL SA55 LVIP Clarion Global R		2,856
*	Lincoln National Corporation	LNL SA57 LVIP Dimensional US E		13,127
*	Lincoln National Corporation	LNL SA58 Franklin Growth		6,624
*	Lincoln National Corporation	LNL SA59 LVIP Vanguard Interna		4,273
*	Lincoln National Corporation	LNL SA61 Delaware VIP Value		2,133
*	Lincoln National Corporation	LNL SA62 LVIP Templeton Growth		4,495
*	Lincoln National Corporation	LNL SA63 Wells Fargo Advantage		4,095
*	Lincoln National Corporation	LNL SA64 Janus Aspen Enterpris		11,383
*	Lincoln National Corporation	LNL SA67 MFS VIT Utilities Ser		5,356
				0
*	Lincoln National Corporation	LNL SA77 BlackRock Energy and		33,979
				0
*	Lincoln National Corporation	LNL SA81 BlackRock Capital App		11,228
*	Lincoln National Corporation	LNL SA83 BlackRock Flexible Eq		9,284
*	Lincoln National Corporation	LNL SA84 Fidelity VIP Mid Cap		5,819
*	Lincoln National Corporation	LNL SA86 FTVIPT Templeton Glob		4,653
				0
*	Lincoln National Corporation	LNL SA92 LVIP Blackrock Inflat		345
*	Lincoln National Corporation	LNL SA93 Delaware VIP Diversif		5,041

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2013** and ending **12/31/2013**

Name of plan
Best Roofing 401(k) Plan

Employer Identification Number
45-2411210

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Lincoln National Corporation	LNL SA94 Oppenheimer Developin		21,232
*	Lincoln National Corporation	LNL SA96 LVIP Delaware Foundat		20,141
*	Lincoln National Corporation	LNL SA97 LVIP Delaware Foundat		31,661
*	Lincoln National Corporation	LNL SAL4 LVIP Managed Risk Pro		6,017
*	Lincoln National Corporation	LNL SATC Stadion Managed Conse		12,944
*	Lincoln National Corporation	LNL SAL8 SSgA Russell Large Ca		860
*	Lincoln National Corporation	LNL SA1C American Funds High-I		4,847

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning **01/01/2013** and Ending **12/31/2013**

Name of Plan: **Best Roofing 401(k) Plan**

Employer Identification Number: **45-2411210** Three-digit plan number: **001**

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: **X**	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$7,389	**$7,389**	**$0**	**$0**	**$0**