

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

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>MCMC, LLC. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>12/01/2002</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>12/01/2002</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MCMC, LLC.</u> <u>300 CROWN COLONY DR.</u> <u>SUITE 203</u> <u>QUINCY, MA 02169</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>14-1847542</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>617-375-7700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>14-1847542</u>	2c Sponsor's telephone number <u>617-375-7700</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>14-1847542</u>					
2c Sponsor's telephone number <u>617-375-7700</u>					
2d Business code (see instructions) <u>541990</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/03/2014 Date	SARAH ZOCCOLANTE Enter name of individual signing as plan administrator
SIGN HERE	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 ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	792
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	723
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	24
d Subtotal. Add lines 6a , 6b , and 6c		6d	747
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	747
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	266
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2J 2K 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 MCMC, LLC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MCMC, LLC.	D Employer Identification Number (EIN) 14-1847542	

Part I	Service Provider Information (see instructions)
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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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	4402	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation BAIRD CORE PLUS INV - US BANCORP F 39-0281260		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.27%		
(a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL		
(b) Service Codes (see instructions) 60		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation JANUS SH TERM BOND T - JANUS SERVI 43-1804048		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.35%		
(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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>MCMC, LLC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCMC, LLC.</u>	D Employer Identification Number (EIN) <u>14-1847542</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	255906	421854
(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)	110172	211808
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	6413612	9733515
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	6779690	10367177

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6779690	10367177
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)	1426392	
(C) Others (including rollovers)	2a(1)(C)	1312449	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2738841
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	37	
(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)	9745	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9782
(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)	422375	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		422375
(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)		0
(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)		1308171
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		4479169

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	787817	
(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)		787817
f Corrective distributions (see instructions).....	2f		99125
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)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	4740	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4740
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		891682

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3587487
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: **MAYER HOFFMAN MCCANN P.C.**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		2500
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ 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 <u>MCMC, LLC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCMC, LLC.</u>	D Employer Identification Number (EIN) <u>14-1847542</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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): _____

**Financial Statements
and Supplemental Schedules**

MCMC, LLC. 401(k) Profit Sharing Plan

December 31, 2013 and 2012



Mayer Hoffman McCann P.C.
Tofias New England Division
An Independent CPA Firm

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Financial Statements and Supplemental Schedules

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Mayer Hoffman McCann P.C.
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Independent Auditors' Report

The Plan Administrator
MCMC, LLC. 401(k) Profit Sharing Plan
Quincy, Massachusetts

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the MCMC, LLC. 401(k) Profit Sharing Plan (the "Plan"), which comprise the 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we 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 3, which was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that Fidelity holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from Fidelity as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by Fidelity 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, (1) Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2013 and (2) Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2013, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Mayer Heffernan McCann P.C.

Boston, Massachusetts
September 30, 2014

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	<i>December 31,</i>	
	<i>2013</i>	<i>2012</i>
Assets		
Investments, at fair value:		
Mutual funds	\$ <u>10,155,370</u>	\$ <u>6,669,518</u>
Receivables:		
Notes receivable from participants	211,808	110,172
Participant contributions	<u>7,287</u>	<u>-</u>
Total receivables	<u>219,095</u>	<u>110,172</u>
Total assets	10,374,465	6,779,690
Liabilities		
Excess contributions	<u>87,239</u>	<u>88,573</u>
Net assets available for benefits	\$ <u><u>10,287,226</u></u>	\$ <u><u>6,691,117</u></u>

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2013

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of mutual funds	\$ 1,308,172
Interest and dividends	422,412

1,730,584

Interest income on notes receivable from participants	<u>9,745</u>
---	--------------

Contributions:

Participant deferrals	1,346,440
Participant rollovers	<u>1,312,450</u>

2,658,890

Total additions	<u>4,399,219</u>
------------------------	-------------------------

Deductions from net assets attributed to:

Benefits paid to participants	798,370
Administrative fee	<u>4,740</u>

Total deductions	<u>803,110</u>
-------------------------	-----------------------

Net increase in net assets available for benefits	3,596,109
--	------------------

Net assets available for benefits, beginning of year	<u>6,691,117</u>
--	------------------

Net assets available for benefits, end of year	\$ <u><u>10,287,226</u></u>
---	------------------------------------

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan

The following description of the MCMC, LLC. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution profit sharing plan with a cash deferred arrangement and includes all eligible employees of MCMC, LLC., MCMC Independent Exams LLC (formerly “Country-Wide Independent Exams, LLC.”), Litigation Solutions, LLC, MCRS Holdings, Inc., CompEval DD Exams, LLC and CompPartners, Inc. (collectively the “Employer”). The Plan covers substantially all employees of the Employer who are at least 18 years of age (“Participants”). Participants are able to contribute to the Plan on the first day of the month following three months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). All investments are participant directed.

Participant Contributions

Each year, participants may elect to defer up to 60% of their pre-tax annual compensation, as defined by the Plan, subject to dollar limits set by federal law. Participants who have reached the age of 50 before the end of the Plan year are eligible to make additional catch-up contributions. Subject to approval by the Plan administrator, participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (“Participant Rollovers”).

Employer Matching Contributions

Each year, the Employer, at its sole discretion, may make matching contributions to the Plan. For the purpose of determining the matching contribution, a participant must be employed by the Employer on the last day of the Plan year. For the year ended December 31, 2013, the Employer did not make any matching contributions.

Participant Accounts

Each participant’s account is credited with the Participant’s contribution and allocations of the Employer’s contribution plus earnings thereon, less administrative fees. 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’ Contributions

Participants are immediately vested in their voluntary contributions plus earnings thereon.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Vesting (Continued)

Employer Contributions

Participants vest in Employer contributions and related earnings thereon based on years of continuous service. A participant begins vesting after one year of service and is 100% vested after three years of credited service. Participants are allowed predecessor employment service for various predecessor employers as defined by the Plan document.

Payment of Benefits

In-service withdrawals from a participant's account are permitted upon reaching age 59½, as defined. Upon termination of service, death, disability or retirement, a participant may elect to receive a lump-sum payment equivalent to his or her vested balance. If a participant's vested interest in their account is less than \$1,000, it shall be distributed in a lump sum as soon as practical as determined by the Plan administrator.

Hardship Withdrawals

The Plan allows for hardship withdrawals to meet a participant's immediate and heavy financial needs. The minimum hardship withdrawal is \$500, and participant deferrals are suspended for a period of six months after obtaining a hardship withdrawal. Participants may withdraw from their deferral account (after exhausting the maximum amount available to the Participants as a loan under the Plan) in order to satisfy any of the following immediate and heavy financial needs: (1) medical expenses incurred for the participant, their spouse, children or dependents, (2) the purchase of a principal residence, (3) to prevent eviction from or foreclosure on their principal residence, (4) to pay for post-secondary education expenses for the participant, their spouse, children or dependents, (5) funeral expenses or (6) certain expenses relating to the repair of damage to the participant's principal residence.

Plan Administration

The Employer is the Plan administrator and has the authority to appoint person(s) or entities to carry out the operation of the Plan. Except for loan origination fees associated with notes receivable from participants, all administrative expenses of maintaining the Plan are paid by the Employer.

Notes Receivable from Participants

A participant may borrow a minimum of \$1,000 up to the lesser of \$50,000 or 50% of the Participant's vested account balance. Loan terms range from one to five years (or longer for the purchase of a primary residence). The loans are secured by the balance in the Participant's vested account and bear interest at a prevailing interest rate charged for similar loans. Participants may only have one loan outstanding at any given time. Principal and interest are paid ratably through payroll deductions.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Forfeitures

Upon termination of service, a participant who is not 100% vested forfeits the unvested portion of his or her account. The forfeited amounts can be used to reduce future Employer contributions and to pay administrative expenses under the Plan. For the year ended December 31, 2013, no forfeitures were used to cover Plan expenses. At December 31, 2013 and 2012, there were no remaining unallocated forfeiture balances.

Note 2 - Summary of Significant Accounting Policies

Investments, 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.

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United State of America requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could vary from the estimates that were used.

Benefits Paid

Benefits are recorded upon distribution.

Notes Receivable from Participants

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

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Plan management has evaluated subsequent events through September 30, 2014, the date the financial statements were available to be issued. On August 11, 2014, MCMC, LLC. sold its Managed Care Rick Services ("MCRS") division. As of the date of our report, Plan management, is evaluating participant account balances for any potential vesting adjustments.

Note 3 - Investments

Plan investments are held in mutual fund accounts by the Plan's trustee, Fidelity Management Trust Company. The fair value of investments and all investment transactions, including interest and dividends and net appreciation in fair values and notes receivable from participants are certified as complete and accurate and reported to the Plan by the trustee. Information contained in the supplemental schedule of assets (held at end of year) is also certified by the Plan's trustee. Participants may direct their contributions as well as Employer contributions to any of several investment options.

The following represent 5% or more of net assets available for benefits at December 31:

	2013	2012
Investments at fair value:		
Fidelity Freedom 2040 Fund	\$ 983,278	\$ 753,493
Fidelity Freedom 2025 Fund	910,598	429,403
Fidelity Growth Company Fund	724,530	394,959
Fidelity Freedom 2030 Fund	645,117	*
Fidelity Freedom 2035 Fund	617,861	*

* Investment does not represent 5% or more of the value of net assets available for benefits.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements

The financial accounting standards provide the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to unobservable inputs (Level III measurements). The three levels of the fair value hierarchy are described below:

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

Level II – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level III – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Mutual Funds

Valued at daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements (Continued)

Based on the fair value hierarchy levels, the investments held by the Plan as of December 31, 2013 and 2012 are as follows:

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2013</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Target date funds	\$ 4,077,333	\$ -	\$ -	\$ 4,077,333
Domestic equity funds	2,755,794	-	-	2,755,794
Growth funds	1,347,017	-	-	1,347,017
Bond funds	595,604	-	-	595,604
Foreign investment funds	438,647	-	-	438,647
Value funds	519,120	-	-	519,120
Money market fund	421,855	-	-	421,855
Total	\$ 10,155,370	\$ -	\$ -	\$ 10,155,370

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2012</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Target date funds	\$ 2,449,792	\$ -	\$ -	\$ 2,449,792
Domestic equity funds	1,705,307	-	-	1,705,307
Growth funds	916,588	-	-	916,588
Bond funds	559,513	-	-	559,513
Foreign investment funds	463,843	-	-	463,843
Value funds	318,569	-	-	318,569
Money market fund	255,906	-	-	255,906
Total	\$ 6,669,518	\$ -	\$ -	\$ 6,669,518

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 5 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. Recent market conditions have resulted in an unusually high degree of market volatility and increased the risks associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

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

Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan made a direct payment to Fidelity of \$4,740 which was not covered by revenue sharing. The Plan sponsor pays directly any other fees related to the Plan's operations. Notes receivable from participants also qualify as party-in-interest transactions.

Note 7 - Tax Status

The Plan has adopted a Fidelity Management Trust Company prototype document using a standardized adoption agreement that received a favorable determination letter on March 31, 2008. The Plan has been amended since that date, however, the Employer believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, the Plan continues to qualify under Section 401(a) and the related trust continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 8 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in the Employer contribution portion of their accounts. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Employer may determine.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 9 - Reconciliation of Financial Statements to Form 5500

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

	2013	2012
Net assets available for benefits per the financial statements at December 31	\$ 10,287,226	\$ 6,691,117
Excess contributions	87,239	88,573
Other	(1)	-
Participant contributions receivable	<u>(7,287)</u>	<u>-</u>
Net assets available for benefits per Form 5500 at December 31	\$ <u>10,367,177</u>	\$ <u>6,779,690</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to net income per Form 5500 for the year ended December 31, 2013:

Net increase in net assets available for benefits per the financial statements	\$ 3,596,109
2012 excess contributions	(88,573)
2013 excess contributions	87,239
Other	(1)
Participant contributions receivable	<u>(7,287)</u>
Net income per Form 5500	\$ <u>3,587,487</u>

Note 10 - Excess Contributions

Contributions received from participants for 2013 and 2012 are net of excess contributions of \$87,239 and \$88,573, respectively, made subsequent to year end to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. At December 31, 2013 and 2012, \$87,239 and \$88,573, respectively, has been included in the Plan's Statements of Net Assets Available for Benefits as excess contributions. These amounts have been returned by March 15th of each respective following year.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 11 - Prohibited Transactions

Under U.S. Department of Labor Regulation Section 2510.3-102, 401(k) Plan related salary deferrals and loan repayments withheld from employees' paychecks must be deposited into the Plan as soon as reasonably possible, but in no event later than the 15th business day of the month following the month of the Employer withholding. When this regulation is not satisfied, the Plan sponsor has engaged in a prohibited transaction. While the Plan sponsor remitted all employee contributions to the Plan, contributions and loan repayments of \$3,685 were not remitted within the required time period for the year ended December 31, 2013. The delinquent contributions were remitted during the 2013 Plan year.

Supplemental Schedules

MCMC, LLC. 401(k) PROFIT SHARING PLAN

(E.I.N. 14-1847542 - Plan Number 001)

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Year Ended December 31, 2013

<i>Participant Contributions Transferred Late to Plan</i>	<i>Total That Constitutes Nonexempt Prohibited Transactions</i>			<i>Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51</i>
	<i>Contributions Not Corrected</i>	<i>Contributions Corrected Outside VFCP</i>	<i>Contributions Pending Correction in VFCP</i>	
2013	n/a	\$ 2,500	n/a	n/a

MCMC, LLC. 401(k) PROFIT SHARING PLAN

(E.I.N. 14-1847542 - Plan Number 001)

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2013

(a)	(b)	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d)	(e)
	Identity of issue, borrower, lessor, or similar party		Cost	Current value
*	Fidelity Freedom 2040 Fund	Mutual Fund	\$	983,278
*	Fidelity Freedom 2025 Fund	Mutual Fund		910,598
*	Fidelity Growth Company Fund	Mutual Fund		724,530
*	Fidelity Freedom 2030 Fund	Mutual Fund		645,117
*	Fidelity Freedom 2035 Fund	Mutual Fund		617,861
*	Fidelity Blue Chip Growth Fund	Mutual Fund		495,842
*	Fidelity Contrafund	Mutual Fund		460,699
*	Fidelity Retirement Money Market Portfolio	Mutual Fund		421,855
*	Fidelity Diversified International Fund	Mutual Fund		333,050
*	Fidelity Mid-Cap Stock Fund	Mutual Fund		321,386
*	Fidelity Value Fund	Mutual Fund		283,520
*	Fidelity Freedom 2020 Fund	Mutual Fund		277,042
*	Fidelity Small Cap Discovery Fund	Mutual Fund		276,372
	Baird Core Plus Bond Fund	Mutual Fund		270,826
*	Fidelity Value Strategies Fund	Mutual Fund		235,600
*	Fidelity Investment Grade Bond Fund	Mutual Fund		227,949
*	Fidelity Puritan Fund	Mutual Fund		222,540
*	Fidelity Freedom 2045 Fund	Mutual Fund		219,934
*	Spartan Total Market Index Fund Adv	Mutual Fund		196,858
*	Fidelity Freedom 2010 Fund	Mutual Fund		192,600
*	Fidelity Low-Priced Stock Fund	Mutual Fund		177,735
*	Fidelity Small Cap Value	Mutual Fund		151,281
*	Fidelity Large Cap Stock Fund	Mutual Fund		140,942
*	Fidelity Equity-Income Fund	Mutual Fund		137,614
*	Fidelity Fifty	Mutual Fund		135,949
*	Fidelity Real Estate Investment Fund	Mutual Fund		129,793
*	Fidelity Equity-Dividend Income Fund	Mutual Fund		129,572
*	Fidelity Dividend Growth Fund	Mutual Fund		126,645
*	Spartan Extended Market Index Adv	Mutual Fund		116,783
*	Fidelity Overseas Fund	Mutual Fund		105,597
	Janus Short Term Bond Fund Class T	Mutual Fund		96,829
*	Fidelity Freedom 2050 Fund	Mutual Fund		91,040
*	Fidelity Freedom 2015 Fund	Mutual Fund		74,939
*	Fidelity OTC Portfolio	Mutual Fund		72,415
*	Fidelity Freedom Income Fund	Mutual Fund		71,291
*	Fidelity Freedom 2000 Fund	Mutual Fund		43,696
*	Fidelity Freedom 2055 Fund	Mutual Fund		15,293
*	Fidelity Fund	Mutual Fund		14,564
*	Fidelity Freedom 2005 Fund	Mutual Fund		5,935
*	Participant Loans	Interest rates (4.25%-5.75%)		211,808
				\$ 10,367,178

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

**Financial Statements
and Supplemental Schedules**

MCMC, LLC. 401(k) Profit Sharing Plan

December 31, 2013 and 2012



Mayer Hoffman McCann P.C.
Tofias New England Division
An Independent CPA Firm

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Financial Statements and Supplemental Schedules

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Mayer Hoffman McCann P.C.
Tofias New England Division
An Independent CPA Firm

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Independent Auditors' Report

The Plan Administrator
MCMC, LLC. 401(k) Profit Sharing Plan
Quincy, Massachusetts

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the MCMC, LLC. 401(k) Profit Sharing Plan (the "Plan"), which comprise the 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we 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 3, which was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that Fidelity holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from Fidelity as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by Fidelity 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, (1) Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2013 and (2) Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2013, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Mayer Heffman McCann P.C.

Boston, Massachusetts
September 30, 2014

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	<i>December 31,</i>	
	<i>2013</i>	<i>2012</i>
Assets		
Investments, at fair value:		
Mutual funds	\$ <u>10,155,370</u>	\$ <u>6,669,518</u>
Receivables:		
Notes receivable from participants	211,808	110,172
Participant contributions	<u>7,287</u>	<u>-</u>
Total receivables	<u>219,095</u>	<u>110,172</u>
Total assets	10,374,465	6,779,690
Liabilities		
Excess contributions	<u>87,239</u>	<u>88,573</u>
Net assets available for benefits	\$ <u><u>10,287,226</u></u>	\$ <u><u>6,691,117</u></u>

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2013

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of mutual funds	\$ 1,308,172
Interest and dividends	422,412
	<u>1,730,584</u>

Interest income on notes receivable from participants	<u>9,745</u>
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Contributions:

Participant deferrals	1,346,440
Participant rollovers	1,312,450
	<u>2,658,890</u>

Total additions	<u>4,399,219</u>
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Deductions from net assets attributed to:

Benefits paid to participants	798,370
Administrative fee	4,740
	<u>803,110</u>

Total deductions	<u>803,110</u>
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Net increase in net assets available for benefits	3,596,109
--	------------------

Net assets available for benefits, beginning of year	<u>6,691,117</u>
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Net assets available for benefits, end of year	\$ <u><u>10,287,226</u></u>
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MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan

The following description of the MCMC, LLC. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution profit sharing plan with a cash deferred arrangement and includes all eligible employees of MCMC, LLC., MCMC Independent Exams LLC (formerly “Country-Wide Independent Exams, LLC.”), Litigation Solutions, LLC, MCRS Holdings, Inc., CompEval DD Exams, LLC and CompPartners, Inc. (collectively the “Employer”). The Plan covers substantially all employees of the Employer who are at least 18 years of age (“Participants”). Participants are able to contribute to the Plan on the first day of the month following three months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). All investments are participant directed.

Participant Contributions

Each year, participants may elect to defer up to 60% of their pre-tax annual compensation, as defined by the Plan, subject to dollar limits set by federal law. Participants who have reached the age of 50 before the end of the Plan year are eligible to make additional catch-up contributions. Subject to approval by the Plan administrator, participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (“Participant Rollovers”).

Employer Matching Contributions

Each year, the Employer, at its sole discretion, may make matching contributions to the Plan. For the purpose of determining the matching contribution, a participant must be employed by the Employer on the last day of the Plan year. For the year ended December 31, 2013, the Employer did not make any matching contributions.

Participant Accounts

Each participant’s account is credited with the Participant’s contribution and allocations of the Employer’s contribution plus earnings thereon, less administrative fees. 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’ Contributions

Participants are immediately vested in their voluntary contributions plus earnings thereon.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Vesting (Continued)

Employer Contributions

Participants vest in Employer contributions and related earnings thereon based on years of continuous service. A participant begins vesting after one year of service and is 100% vested after three years of credited service. Participants are allowed predecessor employment service for various predecessor employers as defined by the Plan document.

Payment of Benefits

In-service withdrawals from a participant's account are permitted upon reaching age 59½, as defined. Upon termination of service, death, disability or retirement, a participant may elect to receive a lump-sum payment equivalent to his or her vested balance. If a participant's vested interest in their account is less than \$1,000, it shall be distributed in a lump sum as soon as practical as determined by the Plan administrator.

Hardship Withdrawals

The Plan allows for hardship withdrawals to meet a participant's immediate and heavy financial needs. The minimum hardship withdrawal is \$500, and participant deferrals are suspended for a period of six months after obtaining a hardship withdrawal. Participants may withdraw from their deferral account (after exhausting the maximum amount available to the Participants as a loan under the Plan) in order to satisfy any of the following immediate and heavy financial needs: (1) medical expenses incurred for the participant, their spouse, children or dependents, (2) the purchase of a principal residence, (3) to prevent eviction from or foreclosure on their principal residence, (4) to pay for post-secondary education expenses for the participant, their spouse, children or dependents, (5) funeral expenses or (6) certain expenses relating to the repair of damage to the participant's principal residence.

Plan Administration

The Employer is the Plan administrator and has the authority to appoint person(s) or entities to carry out the operation of the Plan. Except for loan origination fees associated with notes receivable from participants, all administrative expenses of maintaining the Plan are paid by the Employer.

Notes Receivable from Participants

A participant may borrow a minimum of \$1,000 up to the lesser of \$50,000 or 50% of the Participant's vested account balance. Loan terms range from one to five years (or longer for the purchase of a primary residence). The loans are secured by the balance in the Participant's vested account and bear interest at a prevailing interest rate charged for similar loans. Participants may only have one loan outstanding at any given time. Principal and interest are paid ratably through payroll deductions.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Forfeitures

Upon termination of service, a participant who is not 100% vested forfeits the unvested portion of his or her account. The forfeited amounts can be used to reduce future Employer contributions and to pay administrative expenses under the Plan. For the year ended December 31, 2013, no forfeitures were used to cover Plan expenses. At December 31, 2013 and 2012, there were no remaining unallocated forfeiture balances.

Note 2 - Summary of Significant Accounting Policies

Investments, 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.

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United State of America requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could vary from the estimates that were used.

Benefits Paid

Benefits are recorded upon distribution.

Notes Receivable from Participants

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

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Plan management has evaluated subsequent events through September 30, 2014, the date the financial statements were available to be issued. On August 11, 2014, MCMC, LLC. sold its Managed Care Rick Services ("MCRS") division. As of the date of our report, Plan management, is evaluating participant account balances for any potential vesting adjustments.

Note 3 - Investments

Plan investments are held in mutual fund accounts by the Plan's trustee, Fidelity Management Trust Company. The fair value of investments and all investment transactions, including interest and dividends and net appreciation in fair values and notes receivable from participants are certified as complete and accurate and reported to the Plan by the trustee. Information contained in the supplemental schedule of assets (held at end of year) is also certified by the Plan's trustee. Participants may direct their contributions as well as Employer contributions to any of several investment options.

The following represent 5% or more of net assets available for benefits at December 31:

	2013	2012
Investments at fair value:		
Fidelity Freedom 2040 Fund	\$ 983,278	\$ 753,493
Fidelity Freedom 2025 Fund	910,598	429,403
Fidelity Growth Company Fund	724,530	394,959
Fidelity Freedom 2030 Fund	645,117	*
Fidelity Freedom 2035 Fund	617,861	*

* Investment does not represent 5% or more of the value of net assets available for benefits.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements

The financial accounting standards provide the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to unobservable inputs (Level III measurements). The three levels of the fair value hierarchy are described below:

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

Level II – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level III – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Mutual Funds

Valued at daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements (Continued)

Based on the fair value hierarchy levels, the investments held by the Plan as of December 31, 2013 and 2012 are as follows:

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2013</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Target date funds	\$ 4,077,333	\$ -	\$ -	\$ 4,077,333
Domestic equity funds	2,755,794	-	-	2,755,794
Growth funds	1,347,017	-	-	1,347,017
Bond funds	595,604	-	-	595,604
Foreign investment funds	438,647	-	-	438,647
Value funds	519,120	-	-	519,120
Money market fund	421,855	-	-	421,855
Total	\$ 10,155,370	\$ -	\$ -	\$ 10,155,370

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2012</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Target date funds	\$ 2,449,792	\$ -	\$ -	\$ 2,449,792
Domestic equity funds	1,705,307	-	-	1,705,307
Growth funds	916,588	-	-	916,588
Bond funds	559,513	-	-	559,513
Foreign investment funds	463,843	-	-	463,843
Value funds	318,569	-	-	318,569
Money market fund	255,906	-	-	255,906
Total	\$ 6,669,518	\$ -	\$ -	\$ 6,669,518

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 5 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. Recent market conditions have resulted in an unusually high degree of market volatility and increased the risks associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

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

Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan made a direct payment to Fidelity of \$4,740 which was not covered by revenue sharing. The Plan sponsor pays directly any other fees related to the Plan's operations. Notes receivable from participants also qualify as party-in-interest transactions.

Note 7 - Tax Status

The Plan has adopted a Fidelity Management Trust Company prototype document using a standardized adoption agreement that received a favorable determination letter on March 31, 2008. The Plan has been amended since that date, however, the Employer believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, the Plan continues to qualify under Section 401(a) and the related trust continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 8 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in the Employer contribution portion of their accounts. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Employer may determine.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 9 - Reconciliation of Financial Statements to Form 5500

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

	2013	2012
Net assets available for benefits per the financial statements at December 31	\$ 10,287,226	\$ 6,691,117
Excess contributions	87,239	88,573
Other	(1)	-
Participant contributions receivable	<u>(7,287)</u>	<u>-</u>
Net assets available for benefits per Form 5500 at December 31	\$ <u>10,367,177</u>	\$ <u>6,779,690</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to net income per Form 5500 for the year ended December 31, 2013:

Net increase in net assets available for benefits per the financial statements	\$ 3,596,109
2012 excess contributions	(88,573)
2013 excess contributions	87,239
Other	(1)
Participant contributions receivable	<u>(7,287)</u>
Net income per Form 5500	\$ <u>3,587,487</u>

Note 10 - Excess Contributions

Contributions received from participants for 2013 and 2012 are net of excess contributions of \$87,239 and \$88,573, respectively, made subsequent to year end to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. At December 31, 2013 and 2012, \$87,239 and \$88,573, respectively, has been included in the Plan's Statements of Net Assets Available for Benefits as excess contributions. These amounts have been returned by March 15th of each respective following year.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 11 - Prohibited Transactions

Under U.S. Department of Labor Regulation Section 2510.3-102, 401(k) Plan related salary deferrals and loan repayments withheld from employees' paychecks must be deposited into the Plan as soon as reasonably possible, but in no event later than the 15th business day of the month following the month of the Employer withholding. When this regulation is not satisfied, the Plan sponsor has engaged in a prohibited transaction. While the Plan sponsor remitted all employee contributions to the Plan, contributions and loan repayments of \$3,685 were not remitted within the required time period for the year ended December 31, 2013. The delinquent contributions were remitted during the 2013 Plan year.

Supplemental Schedules

MCMC, LLC. 401(k) PROFIT SHARING PLAN

(E.I.N. 14-1847542 - Plan Number 001)

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Year Ended December 31, 2013

<i>Participant Contributions Transferred Late to Plan</i>	<i>Total That Constitutes Nonexempt Prohibited Transactions</i>			<i>Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51</i>
	<i>Contributions Not Corrected</i>	<i>Contributions Corrected Outside VFCP</i>	<i>Contributions Pending Correction in VFCP</i>	
2013	n/a	\$ 2,500	n/a	n/a

MCMC, LLC. 401(k) PROFIT SHARING PLAN

(E.I.N. 14-1847542 - Plan Number 001)

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2013

(a)	(b)	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d)	(e)
	Identity of issue, borrower, lessor, or similar party		Cost	Current value
*	Fidelity Freedom 2040 Fund	Mutual Fund	\$	983,278
*	Fidelity Freedom 2025 Fund	Mutual Fund		910,598
*	Fidelity Growth Company Fund	Mutual Fund		724,530
*	Fidelity Freedom 2030 Fund	Mutual Fund		645,117
*	Fidelity Freedom 2035 Fund	Mutual Fund		617,861
*	Fidelity Blue Chip Growth Fund	Mutual Fund		495,842
*	Fidelity Contrafund	Mutual Fund		460,699
*	Fidelity Retirement Money Market Portfolio	Mutual Fund		421,855
*	Fidelity Diversified International Fund	Mutual Fund		333,050
*	Fidelity Mid-Cap Stock Fund	Mutual Fund		321,386
*	Fidelity Value Fund	Mutual Fund		283,520
*	Fidelity Freedom 2020 Fund	Mutual Fund		277,042
*	Fidelity Small Cap Discovery Fund	Mutual Fund		276,372
	Baird Core Plus Bond Fund	Mutual Fund		270,826
*	Fidelity Value Strategies Fund	Mutual Fund		235,600
*	Fidelity Investment Grade Bond Fund	Mutual Fund		227,949
*	Fidelity Puritan Fund	Mutual Fund		222,540
*	Fidelity Freedom 2045 Fund	Mutual Fund		219,934
*	Spartan Total Market Index Fund Adv	Mutual Fund		196,858
*	Fidelity Freedom 2010 Fund	Mutual Fund		192,600
*	Fidelity Low-Priced Stock Fund	Mutual Fund		177,735
*	Fidelity Small Cap Value	Mutual Fund		151,281
*	Fidelity Large Cap Stock Fund	Mutual Fund		140,942
*	Fidelity Equity-Income Fund	Mutual Fund		137,614
*	Fidelity Fifty	Mutual Fund		135,949
*	Fidelity Real Estate Investment Fund	Mutual Fund		129,793
*	Fidelity Equity-Dividend Income Fund	Mutual Fund		129,572
*	Fidelity Dividend Growth Fund	Mutual Fund		126,645
*	Spartan Extended Market Index Adv	Mutual Fund		116,783
*	Fidelity Overseas Fund	Mutual Fund		105,597
	Janus Short Term Bond Fund Class T	Mutual Fund		96,829
*	Fidelity Freedom 2050 Fund	Mutual Fund		91,040
*	Fidelity Freedom 2015 Fund	Mutual Fund		74,939
*	Fidelity OTC Portfolio	Mutual Fund		72,415
*	Fidelity Freedom Income Fund	Mutual Fund		71,291
*	Fidelity Freedom 2000 Fund	Mutual Fund		43,696
*	Fidelity Freedom 2055 Fund	Mutual Fund		15,293
*	Fidelity Fund	Mutual Fund		14,564
*	Fidelity Freedom 2005 Fund	Mutual Fund		5,935
*	Participant Loans	Interest rates (4.25%-5.75%)		211,808
				\$ 10,367,178

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

**Financial Statements
and Supplemental Schedules**

MCMC, LLC. 401(k) Profit Sharing Plan

December 31, 2013 and 2012



Mayer Hoffman McCann P.C.
Tofias New England Division
An Independent CPA Firm

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Financial Statements and Supplemental Schedules

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Mayer Hoffman McCann P.C.
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Independent Auditors' Report

The Plan Administrator
MCMC, LLC. 401(k) Profit Sharing Plan
Quincy, Massachusetts

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the MCMC, LLC. 401(k) Profit Sharing Plan (the "Plan"), which comprise the 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we 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 3, which was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that Fidelity holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from Fidelity as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by Fidelity 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, (1) Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2013 and (2) Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2013, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Maye Haffman McCann P.C.

Boston, Massachusetts
September 30, 2014

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	<i>December 31,</i>	
	<i>2013</i>	<i>2012</i>
Assets		
Investments, at fair value:		
Mutual funds	\$ <u>10,155,370</u>	\$ <u>6,669,518</u>
Receivables:		
Notes receivable from participants	211,808	110,172
Participant contributions	<u>7,287</u>	<u>-</u>
Total receivables	<u>219,095</u>	<u>110,172</u>
Total assets	10,374,465	6,779,690
Liabilities		
Excess contributions	<u>87,239</u>	<u>88,573</u>
Net assets available for benefits	\$ <u><u>10,287,226</u></u>	\$ <u><u>6,691,117</u></u>

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2013

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of mutual funds	\$ 1,308,172
Interest and dividends	422,412

1,730,584

Interest income on notes receivable from participants	<u>9,745</u>
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Contributions:

Participant deferrals	1,346,440
Participant rollovers	<u>1,312,450</u>

2,658,890

Total additions	<u>4,399,219</u>
------------------------	-------------------------

Deductions from net assets attributed to:

Benefits paid to participants	798,370
Administrative fee	<u>4,740</u>

Total deductions	<u>803,110</u>
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Net increase in net assets available for benefits	3,596,109
--	------------------

Net assets available for benefits, beginning of year	<u>6,691,117</u>
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Net assets available for benefits, end of year	\$ <u><u>10,287,226</u></u>
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MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan

The following description of the MCMC, LLC. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution profit sharing plan with a cash deferred arrangement and includes all eligible employees of MCMC, LLC., MCMC Independent Exams LLC (formerly “Country-Wide Independent Exams, LLC.”), Litigation Solutions, LLC, MCRS Holdings, Inc., CompEval DD Exams, LLC and CompPartners, Inc. (collectively the “Employer”). The Plan covers substantially all employees of the Employer who are at least 18 years of age (“Participants”). Participants are able to contribute to the Plan on the first day of the month following three months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). All investments are participant directed.

Participant Contributions

Each year, participants may elect to defer up to 60% of their pre-tax annual compensation, as defined by the Plan, subject to dollar limits set by federal law. Participants who have reached the age of 50 before the end of the Plan year are eligible to make additional catch-up contributions. Subject to approval by the Plan administrator, participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (“Participant Rollovers”).

Employer Matching Contributions

Each year, the Employer, at its sole discretion, may make matching contributions to the Plan. For the purpose of determining the matching contribution, a participant must be employed by the Employer on the last day of the Plan year. For the year ended December 31, 2013, the Employer did not make any matching contributions.

Participant Accounts

Each participant’s account is credited with the Participant’s contribution and allocations of the Employer’s contribution plus earnings thereon, less administrative fees. 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’ Contributions

Participants are immediately vested in their voluntary contributions plus earnings thereon.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Vesting (Continued)

Employer Contributions

Participants vest in Employer contributions and related earnings thereon based on years of continuous service. A participant begins vesting after one year of service and is 100% vested after three years of credited service. Participants are allowed predecessor employment service for various predecessor employers as defined by the Plan document.

Payment of Benefits

In-service withdrawals from a participant's account are permitted upon reaching age 59½, as defined. Upon termination of service, death, disability or retirement, a participant may elect to receive a lump-sum payment equivalent to his or her vested balance. If a participant's vested interest in their account is less than \$1,000, it shall be distributed in a lump sum as soon as practical as determined by the Plan administrator.

Hardship Withdrawals

The Plan allows for hardship withdrawals to meet a participant's immediate and heavy financial needs. The minimum hardship withdrawal is \$500, and participant deferrals are suspended for a period of six months after obtaining a hardship withdrawal. Participants may withdraw from their deferral account (after exhausting the maximum amount available to the Participants as a loan under the Plan) in order to satisfy any of the following immediate and heavy financial needs: (1) medical expenses incurred for the participant, their spouse, children or dependents, (2) the purchase of a principal residence, (3) to prevent eviction from or foreclosure on their principal residence, (4) to pay for post-secondary education expenses for the participant, their spouse, children or dependents, (5) funeral expenses or (6) certain expenses relating to the repair of damage to the participant's principal residence.

Plan Administration

The Employer is the Plan administrator and has the authority to appoint person(s) or entities to carry out the operation of the Plan. Except for loan origination fees associated with notes receivable from participants, all administrative expenses of maintaining the Plan are paid by the Employer.

Notes Receivable from Participants

A participant may borrow a minimum of \$1,000 up to the lesser of \$50,000 or 50% of the Participant's vested account balance. Loan terms range from one to five years (or longer for the purchase of a primary residence). The loans are secured by the balance in the Participant's vested account and bear interest at a prevailing interest rate charged for similar loans. Participants may only have one loan outstanding at any given time. Principal and interest are paid ratably through payroll deductions.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Forfeitures

Upon termination of service, a participant who is not 100% vested forfeits the unvested portion of his or her account. The forfeited amounts can be used to reduce future Employer contributions and to pay administrative expenses under the Plan. For the year ended December 31, 2013, no forfeitures were used to cover Plan expenses. At December 31, 2013 and 2012, there were no remaining unallocated forfeiture balances.

Note 2 - Summary of Significant Accounting Policies

Investments, 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.

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United State of America requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could vary from the estimates that were used.

Benefits Paid

Benefits are recorded upon distribution.

Notes Receivable from Participants

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

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Plan management has evaluated subsequent events through September 30, 2014, the date the financial statements were available to be issued. On August 11, 2014, MCMC, LLC. sold its Managed Care Rick Services ("MCRS") division. As of the date of our report, Plan management, is evaluating participant account balances for any potential vesting adjustments.

Note 3 - Investments

Plan investments are held in mutual fund accounts by the Plan's trustee, Fidelity Management Trust Company. The fair value of investments and all investment transactions, including interest and dividends and net appreciation in fair values and notes receivable from participants are certified as complete and accurate and reported to the Plan by the trustee. Information contained in the supplemental schedule of assets (held at end of year) is also certified by the Plan's trustee. Participants may direct their contributions as well as Employer contributions to any of several investment options.

The following represent 5% or more of net assets available for benefits at December 31:

	2013	2012
Investments at fair value:		
Fidelity Freedom 2040 Fund	\$ 983,278	\$ 753,493
Fidelity Freedom 2025 Fund	910,598	429,403
Fidelity Growth Company Fund	724,530	394,959
Fidelity Freedom 2030 Fund	645,117	*
Fidelity Freedom 2035 Fund	617,861	*

* Investment does not represent 5% or more of the value of net assets available for benefits.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements

The financial accounting standards provide the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to unobservable inputs (Level III measurements). The three levels of the fair value hierarchy are described below:

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

Level II – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level III – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Mutual Funds

Valued at daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements (Continued)

Based on the fair value hierarchy levels, the investments held by the Plan as of December 31, 2013 and 2012 are as follows:

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2013</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Target date funds	\$ 4,077,333	\$ -	\$ -	\$ 4,077,333
Domestic equity funds	2,755,794	-	-	2,755,794
Growth funds	1,347,017	-	-	1,347,017
Bond funds	595,604	-	-	595,604
Foreign investment funds	438,647	-	-	438,647
Value funds	519,120	-	-	519,120
Money market fund	421,855	-	-	421,855
Total	\$ 10,155,370	\$ -	\$ -	\$ 10,155,370

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2012</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Target date funds	\$ 2,449,792	\$ -	\$ -	\$ 2,449,792
Domestic equity funds	1,705,307	-	-	1,705,307
Growth funds	916,588	-	-	916,588
Bond funds	559,513	-	-	559,513
Foreign investment funds	463,843	-	-	463,843
Value funds	318,569	-	-	318,569
Money market fund	255,906	-	-	255,906
Total	\$ 6,669,518	\$ -	\$ -	\$ 6,669,518

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 5 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. Recent market conditions have resulted in an unusually high degree of market volatility and increased the risks associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

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

Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan made a direct payment to Fidelity of \$4,740 which was not covered by revenue sharing. The Plan sponsor pays directly any other fees related to the Plan's operations. Notes receivable from participants also qualify as party-in-interest transactions.

Note 7 - Tax Status

The Plan has adopted a Fidelity Management Trust Company prototype document using a standardized adoption agreement that received a favorable determination letter on March 31, 2008. The Plan has been amended since that date, however, the Employer believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, the Plan continues to qualify under Section 401(a) and the related trust continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 8 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in the Employer contribution portion of their accounts. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Employer may determine.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 9 - Reconciliation of Financial Statements to Form 5500

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

	2013	2012
Net assets available for benefits per the financial statements at December 31	\$ 10,287,226	\$ 6,691,117
Excess contributions	87,239	88,573
Other	(1)	-
Participant contributions receivable	<u>(7,287)</u>	<u>-</u>
Net assets available for benefits per Form 5500 at December 31	\$ <u>10,367,177</u>	\$ <u>6,779,690</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to net income per Form 5500 for the year ended December 31, 2013:

Net increase in net assets available for benefits per the financial statements	\$ 3,596,109
2012 excess contributions	(88,573)
2013 excess contributions	87,239
Other	(1)
Participant contributions receivable	<u>(7,287)</u>
Net income per Form 5500	\$ <u>3,587,487</u>

Note 10 - Excess Contributions

Contributions received from participants for 2013 and 2012 are net of excess contributions of \$87,239 and \$88,573, respectively, made subsequent to year end to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. At December 31, 2013 and 2012, \$87,239 and \$88,573, respectively, has been included in the Plan's Statements of Net Assets Available for Benefits as excess contributions. These amounts have been returned by March 15th of each respective following year.

MCMC, LLC. 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

Note 11 - Prohibited Transactions

Under U.S. Department of Labor Regulation Section 2510.3-102, 401(k) Plan related salary deferrals and loan repayments withheld from employees' paychecks must be deposited into the Plan as soon as reasonably possible, but in no event later than the 15th business day of the month following the month of the Employer withholding. When this regulation is not satisfied, the Plan sponsor has engaged in a prohibited transaction. While the Plan sponsor remitted all employee contributions to the Plan, contributions and loan repayments of \$3,685 were not remitted within the required time period for the year ended December 31, 2013. The delinquent contributions were remitted during the 2013 Plan year.

Supplemental Schedules

MCMC, LLC. 401(k) PROFIT SHARING PLAN

(E.I.N. 14-1847542 - Plan Number 001)

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Year Ended December 31, 2013

<i>Participant Contributions Transferred Late to Plan</i>	<i>Total That Constitutes Nonexempt Prohibited Transactions</i>			<i>Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51</i>
	<i>Contributions Not Corrected</i>	<i>Contributions Corrected Outside VFCP</i>	<i>Contributions Pending Correction in VFCP</i>	
2013	n/a	\$ 2,500	n/a	n/a

MCMC, LLC. 401(k) PROFIT SHARING PLAN

(E.I.N. 14-1847542 - Plan Number 001)

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2013

(a)	(b)	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d)	(e)
	Identity of issue, borrower, lessor, or similar party		Cost	Current value
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*	Fidelity Freedom 2000 Fund	Mutual Fund		43,696
*	Fidelity Freedom 2055 Fund	Mutual Fund		15,293
*	Fidelity Fund	Mutual Fund		14,564
*	Fidelity Freedom 2005 Fund	Mutual Fund		5,935
*	Participant Loans	Interest rates (4.25%-5.75%)		211,808
				\$ 10,367,178

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