

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                                                                                                                                                                                           |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                   | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>EQUIPOWER RESOURCES CORP. 401(K) PLAN</u>                                                                                                                                                                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>05/21/2010</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>001</u>                                                  | <b>1c</b> Effective date of plan<br><u>05/21/2010</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                         | <u>001</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>05/21/2010</u>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>EQUIPOWER RESOURCES CORP.</u><br><br><u>100 CONSTITUTION PLAZA</u><br><u>10TH FLOOR</u><br><u>HARTFORD, CT 06103</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>27-2294219</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>860-656-0813</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>221100</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>27-2294219</u> | <b>2c</b> Sponsor's telephone number<br><u>860-656-0813</u> | <b>2d</b> Business code (see instructions)<br><u>221100</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>27-2294219</u>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>860-656-0813</u>                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>221100</u>                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |

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

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

|                                                                                                            |                                                          |                   |                                                              |
|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | <u>Filed with authorized/valid electronic signature.</u> | <u>10/06/2014</u> | <u>GENE SMITH</u>                                            |
|                                                                                                            | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | <u>Filed with authorized/valid electronic signature.</u> | <u>10/06/2014</u> | <u>GENE SMITH</u>                                            |
|                                                                                                            | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                          |                   |                                                              |
|                                                                                                            | <b>Signature of DFE</b>                                  | Date              | Enter name of individual signing as DFE                      |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) |                                                          |                   | Preparer's telephone number (optional)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 155 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 159 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                        |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 18  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                   |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 177 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 177 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 171 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 6   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                       |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2A 2E 2F 2G 2J 2K 3D                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

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

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

|                                                                                                   |                                                                    |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>EQUIPOWER RESOURCES CORP. 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>EQUIPOWER RESOURCES CORP.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>27-2294219</u> |

**Part I Service Provider Information (see instructions)**

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

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

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

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

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| <u>CHARLES SCHWAB INVESTMENT MGMT CO.</u> <u>211 MAIN ST.</u><br><u>SAN FRANCISCO, CA 94105</u>                   |
| <u>94-3106735</u>                                                                                                 |

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

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

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

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

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

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

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

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

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

CHERNOFF DIAMOND & CO., LLC

11-2836994

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11 15 17 37 50 64      | NONE                                                                                              | 3340                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 21209                                                                                                                                                                           | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

CHARLES SCHWAB TRUST COMPANY

94-1737782

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 19                     | NONE                                                                                              | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 8678                                                                                                                                                                            | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)               | (c) Enter amount of indirect compensation                                                                                                                          |
|---------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CHERNOFF DIAMOND & CO., LLC                                         | 11 15 17 37 50 64                                     | 21209                                                                                                                                                              |
| (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. |
| CHARLES SCHWAB & CO., INC.<br><br>94-1737782                        | 211 MAIN STREET<br>SAN FRANCISCO, CA 94105            | MUTUAL FUND REVENUE RECAPTURE                                                                                                                                      |
| (a) Enter service provider name as it appears on line 2             |                                                       | (b) Service Codes<br>(see instructions)                                                                                                                            |
| CHARLES SCHWAB TRUST COMPANY                                        | 19                                                    | 8678                                                                                                                                                               |
| (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. |
| CHERNOFF DIAMOND & CO., LLC<br><br>11-2836994                       | 990 STEWART AVE<br>SUITE 520<br>GARDEN CITY, NY 11530 | CUSTODIAL FEES PAID BY CHERNOFF DIAMOND                                                                                                                            |
| (a) Enter service provider name as it appears on line 2             |                                                       | (b) Service Codes<br>(see instructions)                                                                                                                            |
|                                                                     |                                                       |                                                                                                                                                                    |
| (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 |
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|                                                                          |                               |                                                                                     |
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|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2013 or fiscal plan year beginning <b>01/01/2013</b> and ending <b>12/31/2013</b>                                                                                                                  |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><b>EQUIPOWER RESOURCES CORP. 401(K) PLAN</b>                                                                                                                                                     |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <b>►</b> <b>001</b>                                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>EQUIPOWER RESOURCES CORP.</b>                                                                                                                         |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><br><b>27-2294219</b>                    |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                 |                       |                 |
| Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 | (a) Beginning of Year | (b) End of Year |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       | 61140                 | 1253            |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>    | 801323                | 925422          |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>    | 756120                | 1146271         |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>    | 199741                | 231993          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 6933046               | 11248521        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 8751370               | 13553460        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |          |
|-----------------------------------------------------------|-----------|---------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 8751370 | 13553460 |
|-----------------------------------------------------------|-----------|---------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1747402    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 1632304    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 154973     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 3534679   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 98         |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 8078       |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 8176      |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 278955     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 278955    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 1530870   |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 5352680   |

**Expenses**

|                                                                                      |       |        |        |
|--------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 547250 |        |
| (2) To insurance carriers for the provision of benefits .....                        | 2e(2) |        |        |
| (3) Other .....                                                                      | 2e(3) |        |        |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4) |        | 547250 |
| f Corrective distributions (see instructions) .....                                  | 2f    |        |        |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |        |        |
| h Interest expense .....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees .....                               | 2i(1) |        |        |
| (2) Contract administrator fees .....                                                | 2i(2) | 3340   |        |
| (3) Investment advisory and management fees .....                                    | 2i(3) |        |        |
| (4) Other .....                                                                      | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |        | 3340   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 550590 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 4802090 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan .....                                   | 2l(1) |  |         |
| (2) From this plan .....                                 | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

☒ Yes ☐ No

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

(1) Name: BLUM, SHAPIRO & CO., P.C.

(2) EIN: 06-1009205

**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  |        |
| 4b |     | X  |        |

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

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

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

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

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

## Part V Trust Information (optional)

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                   |                                                                    |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>EQUIPOWER RESOURCES CORP. 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>EQUIPOWER RESOURCES CORP.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>27-2294219</u> |

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

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): <u>94-3149038</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

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

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

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

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

## **EQUIPOWER RESOURCES CORP. 401(K) PLAN**

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Accounting | Tax | Business Consulting

## **Independent Auditors' Report**

To the Plan Administrator  
EquiPower Resources Corp. 401(K) Plan

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the EquiPower Resources Corp. 401(K) 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***

The Plan's 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 matters 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 Charles Schwab Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013 that the information provided to the plan administrator by the trustee is complete and accurate.

### ***Disclaimer of Opinion***

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

### ***Supplemental Information***

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 this supplemental schedule.

### **Report on Form and Content in Compliance with Department of Labor Rules and Regulations**

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

*Blum, Shapiro & Company, P.C.*

West Hartford, Connecticut  
September 3, 2014

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2013 AND 2012**

|                                              | <u>2013</u>          | <u>2012</u>         |
|----------------------------------------------|----------------------|---------------------|
| <b>ASSETS</b>                                |                      |                     |
| <b>Investments</b>                           |                      |                     |
| Money market funds                           | \$ 1,146,271         | \$ 756,120          |
| Mutual funds                                 | <u>11,248,521</u>    | <u>6,933,046</u>    |
| Total investments                            | <u>12,394,792</u>    | <u>7,689,166</u>    |
| <b>Receivables</b>                           |                      |                     |
| Notes receivable from participants           | 231,993              | 199,741             |
| Employer contribution - profit sharing       | 899,533              | 801,323             |
| Employer contribution - matching             | <u>25,889</u>        | <u>-</u>            |
| Total receivables                            | <u>1,157,415</u>     | <u>1,001,064</u>    |
| <b>Cash</b>                                  | <u>1,253</u>         | <u>61,140</u>       |
| Total assets                                 | 13,553,460           | 8,751,370           |
| <b>LIABILITIES</b>                           |                      |                     |
| <b>Accounts Payable and Accrued Expenses</b> | <u>-</u>             | <u>-</u>            |
| <b>Net Assets Available for Benefits</b>     | <u>\$ 13,553,460</u> | <u>\$ 8,751,370</u> |

The accompanying notes are an integral part of the financial statements

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**Additions to Net Assets Attributed to**

Investment income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 1,530,870     |
| Interest and dividend income                  | 279,053          |
| Net investment income                         | <u>1,809,923</u> |

|                                                       |              |
|-------------------------------------------------------|--------------|
| Interest income on notes receivable from participants | <u>8,078</u> |
|-------------------------------------------------------|--------------|

Contributions:

|                              |                  |
|------------------------------|------------------|
| Employee - pre-tax deferrals | 1,489,061        |
| Employee - Roth deferrals    | 143,243          |
| Employee - rollovers         | 154,973          |
| Employer - matching          | 824,818          |
| Employer - profit sharing    | 922,584          |
| Total contributions          | <u>3,534,679</u> |

|                 |                  |
|-----------------|------------------|
| Total additions | <u>5,352,680</u> |
|-----------------|------------------|

**Deductions from Net Assets Attributed to**

|                               |                |
|-------------------------------|----------------|
| Benefits paid to participants | 547,250        |
| Administrative expenses       | 3,340          |
| Total deductions              | <u>550,590</u> |

|                                   |           |
|-----------------------------------|-----------|
| <b>Net Increase in Net Assets</b> | 4,802,090 |
|-----------------------------------|-----------|

|                                                              |                  |
|--------------------------------------------------------------|------------------|
| <b>Net Assets Available for Benefits - Beginning of Year</b> | <u>8,751,370</u> |
|--------------------------------------------------------------|------------------|

|                                                        |                             |
|--------------------------------------------------------|-----------------------------|
| <b>Net Assets Available for Benefits - End of Year</b> | <u><u>\$ 13,553,460</u></u> |
|--------------------------------------------------------|-----------------------------|

The accompanying notes are an integral part of the financial statements

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF PLAN**

The following description of the EquiPower Resources Corp. 401(K) Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined contribution plan established in 2010 to provide retirement benefits for full-time employees of EquiPower Resources Corp. (the Company). In January 2011, the Company acquired Milford Power Company, LLC (Milford). Approximately 18 employees of Milford became eligible to participate in the Plan on June 1, 2011, when they became employed by the Company. In October 2011, the Company acquired Liberty Electric Power, LLC (Liberty). Approximately 19 employees of Liberty became eligible to participate in the Plan on January 1, 2012, when they became employed by the Company. On December 18, 2013, the Company acquired Richland-Stryker Generation, LLC. Approximately six employees became eligible to participate in the Plan on this date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Plan Amendment** - Effective January 1, 2012, the Plan was completely amended and restated using a volume submitter plan document. All plan provisions under the new adoption agreement remain substantially the same.

**Contributions** - Participants may contribute between 1% and 100% of compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may designate all or a portion of their deferrals as Roth contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans (rollovers). The Company makes a safe harbor matching contribution equal to 100% of each participant's elective deferral contribution up to a maximum of 3% of eligible compensation plus 50% of each participant's elective deferral contribution that exceeded 3% up to 6% of eligible compensation. In addition, the Company may make additional profit-sharing contributions at the discretion of the Board of Directors. The discretionary profit-sharing contribution was 5% of each participant's eligible compensation for the year ended December 31, 2013. All contributions are subject to certain limitations imposed by the Plan and the Internal Revenue Code (the Code).

**Participant Accounts** - Each participant's account is credited with the participant's contributions and Company contributions, and allocations of plan earnings. Participant accounts are charged with an allocation of administrative expenses paid by the Plan. Allocations of Company contributions, investment income and administrative expenses are based on participants' compensation 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 accounts.

**Investment Options** - Participants may direct their contributions into any of the funds offered by the Plan, which are held at Charles Schwab Bank (Schwab). These funds include a variety of investment options with various objectives and degrees of financial risk.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF PLAN (Continued)**

**Vesting** - Participants are immediately vested in their deferral, rollover and Company safe harbor matching contributions, including the earnings on those amounts. Vesting in Company profit-sharing contributions is based on years of continuous service. Participants are fully vested in Company profit-sharing contributions upon the completion of three years of service. Participants are also fully vested upon reaching normal retirement age, death or total disability.

**Notes Receivable from Participants** - Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or one-half of their vested account balance. Loan terms range from one to five years, except for loans to purchase a primary residence, which may be offered over a term of up to thirty years. The loans are secured by the balance in the participants' accounts and bear interest at a rate commensurate with local prevailing rates, as determined by the plan administrator. The notes currently bear interest at 4.25%. Participants may only have one loan outstanding at any given time. Generally, principal and interest are paid ratably through payroll deductions.

**Payment of Benefits** - Upon retirement, disability, death or termination of employment, the participant shall become entitled to the total value of his or her vested account. Distributions will be paid in a lump sum or in installments over a number of years, based upon election of the participant or the Plan, as defined in the Plan. If a participant terminates employment for any reason and his or her vested account balance does not exceed \$1,000, the plan administrator may distribute such amount in a lump-sum payment to the participant without consent of the participant. If the participant's balance is between \$1,000 and \$5,000, the plan administrator may roll the amount into an individual retirement account on behalf of the participant without the consent of the participant.

The Plan also provides for in-service withdrawals by participants who have attained the age of 59½. Upon financial hardship, a participant is entitled to the value of his or her deferral accounts, but not the earnings thereon, which is payable immediately in a lump-sum distribution.

**Forfeitures** - Forfeitures of discretionary profit-sharing contributions are used to reduce the Company's future contributions. There were no forfeited nonvested discretionary profit-sharing accounts at December 31, 2013. Company profit-sharing contributions were reduced by \$28,779 from forfeited nonvested discretionary profit-sharing accounts for the year ended December 31, 2013.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** - The financial statements of the Plan are prepared on the accrual basis of accounting.

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

**Investment Valuation and Income Recognition** - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

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

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded on the accrual basis. 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.

**Payment of Benefits** - Benefits to participants are recorded when paid.

**Plan Expenses** - Certain expenses of maintaining the Plan are paid directly by the Company. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments.

**Risks and Uncertainties** - The Plan provides for various investment options in money market and mutual funds. These investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and those changes could materially affect participant account balances and the amounts reported in the statements of net assets available for benefits.

**Subsequent Events** - Subsequent events were evaluated through September 3, 2014, the date the financial statements were available to be issued.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 - CERTIFICATION BY THE INVESTMENT TRUSTEE**

Information presented in the accompanying statements and schedule as of December 31, 2013 and 2012, and for the year ended December 31, 2013 for investments, notes receivable from participants, investment income and interest income on notes receivable from participants was derived, without audit, from information certified to be complete and accurate by Schwab, the trustee, as permitted by the election made by the plan administrator under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

**NOTE 4 - INVESTMENTS**

Investments representing 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012, were as follows:

|                                       | <u>2013</u>  | <u>2012</u> |
|---------------------------------------|--------------|-------------|
| Money market fund:                    |              |             |
| Schwab Investor Money Fund            | \$ 1,146,271 | \$ 756,120  |
| Mutual funds:                         |              |             |
| Schwab S&P 500 Index Fund             | 2,051,881    | 1,186,316   |
| Schwab Target 2020 Fund               | 1,435,232    | 982,001     |
| Schwab Target 2030 Fund               | 1,352,559    | 845,809     |
| Schwab Target 2040 Fund               | 1,179,981    | 592,158     |
| Oakmark Equity Income Fund            | 874,572      | 584,179     |
| Keeley Small Cap Value Fund A         | 702,410      | *           |
| Metropolitan West Total Return Bond M | *            | 508,153     |

\* Investment was not in excess of 5% of the Plan's net assets available for benefits.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$1,530,870, all of which was attributable to mutual funds.

**NOTE 5 - FAIR VALUE MEASUREMENTS**

Generally accepted accounting principles establish a 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 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

**Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)**

**Level 2** - Inputs to the valuation methodology include:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodology used for assets measured at fair value.

**Money Market and Mutual Funds** - Money market and mutual funds are valued at the quoted net asset value of shares held by the Plan at year end.

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

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

|                            | <b>2013</b>           |                       |                       |                      |
|----------------------------|-----------------------|-----------------------|-----------------------|----------------------|
|                            | <u><b>Level 1</b></u> | <u><b>Level 2</b></u> | <u><b>Level 3</b></u> | <u><b>Total</b></u>  |
| Money market funds         | \$ 1,146,271          | \$ -                  | \$ -                  | \$ 1,146,271         |
| Mutual funds:              |                       |                       |                       |                      |
| Equity                     | 6,437,117             | -                     | -                     | 6,437,117            |
| Bond                       | 768,539               | -                     | -                     | 768,539              |
| Retirement date            | 4,042,865             | -                     | -                     | 4,042,865            |
| Total Assets at Fair Value | <u>\$ 12,394,792</u>  | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ 12,394,792</u> |

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)**

|                            | 2012         |         |         |              |
|----------------------------|--------------|---------|---------|--------------|
|                            | Level 1      | Level 2 | Level 3 | Total        |
| Money market funds         | \$ 756,120   | \$ -    | \$ -    | \$ 756,120   |
| Mutual funds:              |              |         |         |              |
| Equity                     | 3,734,422    | -       | -       | 3,734,422    |
| Bond                       | 715,938      | -       | -       | 715,938      |
| Retirement date            | 2,482,686    | -       | -       | 2,482,686    |
| Total Assets at Fair Value | \$ 7,689,166 | \$ -    | \$ -    | \$ 7,689,166 |

There were no transfers between levels of investments during the years ended December 31, 2013 and 2012.

**NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS**

Certain plan investments are shares of money market and mutual funds managed by affiliates of Schwab. Schwab is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Investment and administrative expenses paid by the Plan to Schwab or its affiliates totaled \$3,340 for the year ended December 31, 2013. Certain employees of the Company who participate in the Plan perform administrative services to the Plan at no cost to the Plan. Notes receivable from participants are also party-in-interest transactions.

**NOTE 7 - INCOME TAX STATUS**

The Plan has adopted a nonstandardized prototype plan that received a favorable opinion letter from the Internal Revenue Service (IRS) that it was in compliance with the applicable requirements of the Code. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, the plan administrator believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan 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 Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become fully vested in their accounts.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - SUBSEQUENT EVENT**

On August 21, 2014, the Company signed a stock purchase agreement to be acquired by Dynegy Resource II, LLC, a wholly owned subsidiary of Dynegy Inc., and Dynegy Inc. It has not yet been determined how this agreement may affect the Plan.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**FORM 5500, SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS**  
**(HELD AT END OF YEAR)**  
**DECEMBER 31, 2013**

**Employer Identification Number: 27-2294219**

**Plan Number: 001**

| (a) | (b)                                                        | (c)                                                                                                              | (d)  | (e)                  |
|-----|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|----------------------|
|     | Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | Description of Investments<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par or Maturity Value | Cost | Current<br>Value     |
|     | Money market fund:                                         |                                                                                                                  |      |                      |
| *   | Schwab Investor Money Fund                                 | Money market fund, 1,146,271 shares                                                                              | **   | \$ 1,146,271         |
|     | Mutual funds:                                              |                                                                                                                  |      |                      |
| *   | Schwab S&P 500 Index Fund                                  | Mutual fund, 71,122 shares                                                                                       | **   | 2,051,881            |
| *   | Schwab Target 2020 Fund                                    | Mutual fund, 105,145 shares                                                                                      | **   | 1,435,232            |
| *   | Schwab Target 2030 Fund                                    | Mutual fund, 90,351 shares                                                                                       | **   | 1,352,559            |
| *   | Schwab Target 2040 Fund                                    | Mutual fund, 74,259 shares                                                                                       | **   | 1,179,981            |
|     | Oakmark Equity Income Fund                                 | Mutual fund, 26,786 shares                                                                                       | **   | 874,572              |
|     | Keeley Small Cap Value Fund A                              | Mutual fund, 18,301 shares                                                                                       | **   | 702,410              |
|     | Metropolitan West Total Return Bond M                      | Mutual fund, 50,845 shares                                                                                       | **   | 536,414              |
|     | Habor Capital Appr Fd Investor Class                       | Mutual fund, 9,349 shares                                                                                        | **   | 521,190              |
|     | American Century Real Estate Inv                           | Mutual fund, 20,994 shares                                                                                       | **   | 490,630              |
|     | Mainstay ICap Select Equity Class I                        | Mutual fund, 9,841 shares                                                                                        | **   | 485,661              |
|     | Third Avenue Value Fund Institutional                      | Mutual fund, 6,242 shares                                                                                        | **   | 357,474              |
|     | Oakmark International Fund I                               | Mutual fund, 12,538 shares                                                                                       | **   | 329,999              |
|     | Wells Fargo Advantage Asia Pacific Fund                    | Mutual fund, 28,472 shares                                                                                       | **   | 325,151              |
|     | American Century Equity Growth Fund I                      | Mutual fund, 9,687 shares                                                                                        | **   | 297,957              |
|     | Eaton Vance Income Fund Boston Class A                     | Mutual fund, 38,305 shares                                                                                       | **   | 232,125              |
| *   | Schwab Target 2010 Fund                                    | Mutual fund, 6,321 shares                                                                                        | **   | 75,093               |
|     | Marsico International Opportunities Fund                   | Mutual fund, 12 shares                                                                                           | **   | 192                  |
|     | Total mutual funds                                         |                                                                                                                  |      | <u>11,248,521</u>    |
| *   | Participant loans                                          | Interest rates of 4.25%                                                                                          |      | <u>231,993</u>       |
|     |                                                            |                                                                                                                  |      | <u>\$ 12,626,785</u> |
| *   | Party-in-interest                                          |                                                                                                                  |      |                      |
| **  | Cost omitted for participant-directed investments          |                                                                                                                  |      |                      |

**EQUIPOWER RESOURCES CORP 401K PLAN**  
**Information for Form 5500, Schedule C**  
**For January 1, 2013 - December 31, 2013**

**Appendix 1 - Shareholder Servicing Payment Rates :**

Charles Schwab & Co., Inc. and its affiliates ("Schwab") may receive indirect compensation from mutual fund companies or their affiliates for shareholder related services. The rate received by Schwab may change from time to time as changes are made by mutual fund companies. Outlined below is an illustration of rates received by Schwab as of the end of the reporting period for funds held in your plan at that time.

On average, the rate earned with respect to your plan's mutual fund holding(s) at Charles Schwab Bank in the fund family(ies) listed is 0.02%, as further detailed below:

| <b>Received by Charles Schwab &amp; Co., Inc. (EIN#94-1737782)</b> |               |                                                          |
|--------------------------------------------------------------------|---------------|----------------------------------------------------------|
| <b>Fund Family/Provider</b>                                        | <b>EIN</b>    | <b>Formula</b>                                           |
| American Century Investments                                       | 43-0821857    | Range of 0.00 - 0.02% of average daily balance of assets |
| Eaton Vance                                                        | 20-1227352    | Range of 0.00 - 0.02% of average daily balance of assets |
| Harbor                                                             | 04-2679462    | Range of 0.00 - 0.02% of average daily balance of assets |
| Keeley                                                             | Not Available | Range of 0.00 - 0.02% of average daily balance of assets |
| MainStay                                                           | 52-2206685    | Range of 0.00 - 0.02% of average daily balance of assets |
| Marsico Investment Fund                                            | Not Available | Range of 0.00 - 0.02% of average daily balance of assets |
| Metropolitan West Funds                                            | 95-4597302    | Range of 0.00 - 0.02% of average daily balance of assets |
| Oakmark                                                            | 04-3276558    | Range of 0.00 - 0.02% of average daily balance of assets |
| Third Avenue                                                       | 01-0690900    | Range of 0.00 - 0.02% of average daily balance of assets |
| Wells Fargo Advantage                                              | 41-0449260    | Range of 0.00 - 0.02% of average daily balance of assets |

Please note, the EIN for Fund Family/Provider was provided by Morningstar and is based on how the fund is marketed on the fund website or in other sales literature. Morningstar evaluates the legal entity options that are available and assigns the Provider Company EIN reflected in the above table(s). The EIN should be representative of the mutual fund company or its affiliates, one or more of which may pay Schwab for shareholder related services.

**For more details, please refer to your Schwab service, trust or custody agreements and quarterly Shareholder Servicing Report available on [Retirementcenter.schwab.com](http://Retirementcenter.schwab.com).**

**If you need additional information, please contact your third party administrator or recordkeeper.**

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

## **EQUIPOWER RESOURCES CORP. 401(K) PLAN**

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Accounting | Tax | Business Consulting

## **Independent Auditors' Report**

To the Plan Administrator  
EquiPower Resources Corp. 401(K) Plan

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the EquiPower Resources Corp. 401(K) 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***

The Plan's 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 matters 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 Charles Schwab Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013 that the information provided to the plan administrator by the trustee is complete and accurate.

### ***Disclaimer of Opinion***

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

### ***Supplemental Information***

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 this supplemental schedule.

### **Report on Form and Content in Compliance with Department of Labor Rules and Regulations**

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

*Blum, Shapiro & Company, P.C.*

West Hartford, Connecticut  
September 3, 2014

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2013 AND 2012**

|                                              | <u>2013</u>          | <u>2012</u>         |
|----------------------------------------------|----------------------|---------------------|
| <b>ASSETS</b>                                |                      |                     |
| <b>Investments</b>                           |                      |                     |
| Money market funds                           | \$ 1,146,271         | \$ 756,120          |
| Mutual funds                                 | <u>11,248,521</u>    | <u>6,933,046</u>    |
| Total investments                            | <u>12,394,792</u>    | <u>7,689,166</u>    |
| <b>Receivables</b>                           |                      |                     |
| Notes receivable from participants           | 231,993              | 199,741             |
| Employer contribution - profit sharing       | 899,533              | 801,323             |
| Employer contribution - matching             | <u>25,889</u>        | <u>-</u>            |
| Total receivables                            | <u>1,157,415</u>     | <u>1,001,064</u>    |
| <b>Cash</b>                                  | <u>1,253</u>         | <u>61,140</u>       |
| Total assets                                 | 13,553,460           | 8,751,370           |
| <b>LIABILITIES</b>                           |                      |                     |
| <b>Accounts Payable and Accrued Expenses</b> | <u>-</u>             | <u>-</u>            |
| <b>Net Assets Available for Benefits</b>     | <u>\$ 13,553,460</u> | <u>\$ 8,751,370</u> |

The accompanying notes are an integral part of the financial statements

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**Additions to Net Assets Attributed to**

Investment income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 1,530,870     |
| Interest and dividend income                  | 279,053          |
| Net investment income                         | <u>1,809,923</u> |

|                                                       |              |
|-------------------------------------------------------|--------------|
| Interest income on notes receivable from participants | <u>8,078</u> |
|-------------------------------------------------------|--------------|

Contributions:

|                              |                  |
|------------------------------|------------------|
| Employee - pre-tax deferrals | 1,489,061        |
| Employee - Roth deferrals    | 143,243          |
| Employee - rollovers         | 154,973          |
| Employer - matching          | 824,818          |
| Employer - profit sharing    | 922,584          |
| Total contributions          | <u>3,534,679</u> |

|                 |                  |
|-----------------|------------------|
| Total additions | <u>5,352,680</u> |
|-----------------|------------------|

**Deductions from Net Assets Attributed to**

|                               |                |
|-------------------------------|----------------|
| Benefits paid to participants | 547,250        |
| Administrative expenses       | 3,340          |
| Total deductions              | <u>550,590</u> |

|                                   |           |
|-----------------------------------|-----------|
| <b>Net Increase in Net Assets</b> | 4,802,090 |
|-----------------------------------|-----------|

|                                                              |                  |
|--------------------------------------------------------------|------------------|
| <b>Net Assets Available for Benefits - Beginning of Year</b> | <u>8,751,370</u> |
|--------------------------------------------------------------|------------------|

|                                                        |                             |
|--------------------------------------------------------|-----------------------------|
| <b>Net Assets Available for Benefits - End of Year</b> | <u><u>\$ 13,553,460</u></u> |
|--------------------------------------------------------|-----------------------------|

The accompanying notes are an integral part of the financial statements

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF PLAN**

The following description of the EquiPower Resources Corp. 401(K) Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined contribution plan established in 2010 to provide retirement benefits for full-time employees of EquiPower Resources Corp. (the Company). In January 2011, the Company acquired Milford Power Company, LLC (Milford). Approximately 18 employees of Milford became eligible to participate in the Plan on June 1, 2011, when they became employed by the Company. In October 2011, the Company acquired Liberty Electric Power, LLC (Liberty). Approximately 19 employees of Liberty became eligible to participate in the Plan on January 1, 2012, when they became employed by the Company. On December 18, 2013, the Company acquired Richland-Stryker Generation, LLC. Approximately six employees became eligible to participate in the Plan on this date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Plan Amendment** - Effective January 1, 2012, the Plan was completely amended and restated using a volume submitter plan document. All plan provisions under the new adoption agreement remain substantially the same.

**Contributions** - Participants may contribute between 1% and 100% of compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may designate all or a portion of their deferrals as Roth contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans (rollovers). The Company makes a safe harbor matching contribution equal to 100% of each participant's elective deferral contribution up to a maximum of 3% of eligible compensation plus 50% of each participant's elective deferral contribution that exceeded 3% up to 6% of eligible compensation. In addition, the Company may make additional profit-sharing contributions at the discretion of the Board of Directors. The discretionary profit-sharing contribution was 5% of each participant's eligible compensation for the year ended December 31, 2013. All contributions are subject to certain limitations imposed by the Plan and the Internal Revenue Code (the Code).

**Participant Accounts** - Each participant's account is credited with the participant's contributions and Company contributions, and allocations of plan earnings. Participant accounts are charged with an allocation of administrative expenses paid by the Plan. Allocations of Company contributions, investment income and administrative expenses are based on participants' compensation 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 accounts.

**Investment Options** - Participants may direct their contributions into any of the funds offered by the Plan, which are held at Charles Schwab Bank (Schwab). These funds include a variety of investment options with various objectives and degrees of financial risk.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF PLAN (Continued)**

**Vesting** - Participants are immediately vested in their deferral, rollover and Company safe harbor matching contributions, including the earnings on those amounts. Vesting in Company profit-sharing contributions is based on years of continuous service. Participants are fully vested in Company profit-sharing contributions upon the completion of three years of service. Participants are also fully vested upon reaching normal retirement age, death or total disability.

**Notes Receivable from Participants** - Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or one-half of their vested account balance. Loan terms range from one to five years, except for loans to purchase a primary residence, which may be offered over a term of up to thirty years. The loans are secured by the balance in the participants' accounts and bear interest at a rate commensurate with local prevailing rates, as determined by the plan administrator. The notes currently bear interest at 4.25%. Participants may only have one loan outstanding at any given time. Generally, principal and interest are paid ratably through payroll deductions.

**Payment of Benefits** - Upon retirement, disability, death or termination of employment, the participant shall become entitled to the total value of his or her vested account. Distributions will be paid in a lump sum or in installments over a number of years, based upon election of the participant or the Plan, as defined in the Plan. If a participant terminates employment for any reason and his or her vested account balance does not exceed \$1,000, the plan administrator may distribute such amount in a lump-sum payment to the participant without consent of the participant. If the participant's balance is between \$1,000 and \$5,000, the plan administrator may roll the amount into an individual retirement account on behalf of the participant without the consent of the participant.

The Plan also provides for in-service withdrawals by participants who have attained the age of 59½. Upon financial hardship, a participant is entitled to the value of his or her deferral accounts, but not the earnings thereon, which is payable immediately in a lump-sum distribution.

**Forfeitures** - Forfeitures of discretionary profit-sharing contributions are used to reduce the Company's future contributions. There were no forfeited nonvested discretionary profit-sharing accounts at December 31, 2013. Company profit-sharing contributions were reduced by \$28,779 from forfeited nonvested discretionary profit-sharing accounts for the year ended December 31, 2013.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** - The financial statements of the Plan are prepared on the accrual basis of accounting.

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

**Investment Valuation and Income Recognition** - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

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

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded on the accrual basis. 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.

**Payment of Benefits** - Benefits to participants are recorded when paid.

**Plan Expenses** - Certain expenses of maintaining the Plan are paid directly by the Company. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments.

**Risks and Uncertainties** - The Plan provides for various investment options in money market and mutual funds. These investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and those changes could materially affect participant account balances and the amounts reported in the statements of net assets available for benefits.

**Subsequent Events** - Subsequent events were evaluated through September 3, 2014, the date the financial statements were available to be issued.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 - CERTIFICATION BY THE INVESTMENT TRUSTEE**

Information presented in the accompanying statements and schedule as of December 31, 2013 and 2012, and for the year ended December 31, 2013 for investments, notes receivable from participants, investment income and interest income on notes receivable from participants was derived, without audit, from information certified to be complete and accurate by Schwab, the trustee, as permitted by the election made by the plan administrator under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

**NOTE 4 - INVESTMENTS**

Investments representing 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012, were as follows:

|                                       | <u>2013</u>  | <u>2012</u> |
|---------------------------------------|--------------|-------------|
| Money market fund:                    |              |             |
| Schwab Investor Money Fund            | \$ 1,146,271 | \$ 756,120  |
| Mutual funds:                         |              |             |
| Schwab S&P 500 Index Fund             | 2,051,881    | 1,186,316   |
| Schwab Target 2020 Fund               | 1,435,232    | 982,001     |
| Schwab Target 2030 Fund               | 1,352,559    | 845,809     |
| Schwab Target 2040 Fund               | 1,179,981    | 592,158     |
| Oakmark Equity Income Fund            | 874,572      | 584,179     |
| Keeley Small Cap Value Fund A         | 702,410      | *           |
| Metropolitan West Total Return Bond M | *            | 508,153     |

\* Investment was not in excess of 5% of the Plan's net assets available for benefits.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$1,530,870, all of which was attributable to mutual funds.

**NOTE 5 - FAIR VALUE MEASUREMENTS**

Generally accepted accounting principles establish a 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 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

**Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)**

**Level 2** - Inputs to the valuation methodology include:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodology used for assets measured at fair value.

**Money Market and Mutual Funds** - Money market and mutual funds are valued at the quoted net asset value of shares held by the Plan at year end.

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

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

|                            | <b>2013</b>           |                       |                       |                      |
|----------------------------|-----------------------|-----------------------|-----------------------|----------------------|
|                            | <u><b>Level 1</b></u> | <u><b>Level 2</b></u> | <u><b>Level 3</b></u> | <u><b>Total</b></u>  |
| Money market funds         | \$ 1,146,271          | \$ -                  | \$ -                  | \$ 1,146,271         |
| Mutual funds:              |                       |                       |                       |                      |
| Equity                     | 6,437,117             | -                     | -                     | 6,437,117            |
| Bond                       | 768,539               | -                     | -                     | 768,539              |
| Retirement date            | 4,042,865             | -                     | -                     | 4,042,865            |
| Total Assets at Fair Value | <u>\$ 12,394,792</u>  | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ 12,394,792</u> |

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)**

|                            | 2012                |                |                |                     |
|----------------------------|---------------------|----------------|----------------|---------------------|
|                            | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
| Money market funds         | \$ 756,120          | \$ -           | \$ -           | \$ 756,120          |
| Mutual funds:              |                     |                |                |                     |
| Equity                     | 3,734,422           | -              | -              | 3,734,422           |
| Bond                       | 715,938             | -              | -              | 715,938             |
| Retirement date            | <u>2,482,686</u>    | <u>-</u>       | <u>-</u>       | <u>2,482,686</u>    |
| Total Assets at Fair Value | <u>\$ 7,689,166</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ 7,689,166</u> |

There were no transfers between levels of investments during the years ended December 31, 2013 and 2012.

**NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS**

Certain plan investments are shares of money market and mutual funds managed by affiliates of Schwab. Schwab is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Investment and administrative expenses paid by the Plan to Schwab or its affiliates totaled \$3,340 for the year ended December 31, 2013. Certain employees of the Company who participate in the Plan perform administrative services to the Plan at no cost to the Plan. Notes receivable from participants are also party-in-interest transactions.

**NOTE 7 - INCOME TAX STATUS**

The Plan has adopted a nonstandardized prototype plan that received a favorable opinion letter from the Internal Revenue Service (IRS) that it was in compliance with the applicable requirements of the Code. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, the plan administrator believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan 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 Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become fully vested in their accounts.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - SUBSEQUENT EVENT**

On August 21, 2014, the Company signed a stock purchase agreement to be acquired by Dynegy Resource II, LLC, a wholly owned subsidiary of Dynegy Inc., and Dynegy Inc. It has not yet been determined how this agreement may affect the Plan.

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**FORM 5500, SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS**  
**(HELD AT END OF YEAR)**  
**DECEMBER 31, 2013**

**Employer Identification Number: 27-2294219**  
**Plan Number: 001**

| (a) | (b)                                                        | (c)                                                                                                              | (d)  | (e)                  |
|-----|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|----------------------|
|     | Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | Description of Investments<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par or Maturity Value | Cost | Current<br>Value     |
|     | Money market fund:                                         |                                                                                                                  |      |                      |
| *   | Schwab Investor Money Fund                                 | Money market fund, 1,146,271 shares                                                                              | **   | \$ 1,146,271         |
|     | Mutual funds:                                              |                                                                                                                  |      |                      |
| *   | Schwab S&P 500 Index Fund                                  | Mutual fund, 71,122 shares                                                                                       | **   | 2,051,881            |
| *   | Schwab Target 2020 Fund                                    | Mutual fund, 105,145 shares                                                                                      | **   | 1,435,232            |
| *   | Schwab Target 2030 Fund                                    | Mutual fund, 90,351 shares                                                                                       | **   | 1,352,559            |
| *   | Schwab Target 2040 Fund                                    | Mutual fund, 74,259 shares                                                                                       | **   | 1,179,981            |
|     | Oakmark Equity Income Fund                                 | Mutual fund, 26,786 shares                                                                                       | **   | 874,572              |
|     | Keeley Small Cap Value Fund A                              | Mutual fund, 18,301 shares                                                                                       | **   | 702,410              |
|     | Metropolitan West Total Return Bond M                      | Mutual fund, 50,845 shares                                                                                       | **   | 536,414              |
|     | Habor Capital Appr Fd Investor Class                       | Mutual fund, 9,349 shares                                                                                        | **   | 521,190              |
|     | American Century Real Estate Inv                           | Mutual fund, 20,994 shares                                                                                       | **   | 490,630              |
|     | Mainstay ICap Select Equity Class I                        | Mutual fund, 9,841 shares                                                                                        | **   | 485,661              |
|     | Third Avenue Value Fund Institutional                      | Mutual fund, 6,242 shares                                                                                        | **   | 357,474              |
|     | Oakmark International Fund I                               | Mutual fund, 12,538 shares                                                                                       | **   | 329,999              |
|     | Wells Fargo Advantage Asia Pacific Fund                    | Mutual fund, 28,472 shares                                                                                       | **   | 325,151              |
|     | American Century Equity Growth Fund I                      | Mutual fund, 9,687 shares                                                                                        | **   | 297,957              |
|     | Eaton Vance Income Fund Boston Class A                     | Mutual fund, 38,305 shares                                                                                       | **   | 232,125              |
| *   | Schwab Target 2010 Fund                                    | Mutual fund, 6,321 shares                                                                                        | **   | 75,093               |
|     | Marsico International Opportunities Fund                   | Mutual fund, 12 shares                                                                                           | **   | 192                  |
|     | Total mutual funds                                         |                                                                                                                  |      | <u>11,248,521</u>    |
| *   | Participant loans                                          | Interest rates of 4.25%                                                                                          |      | <u>231,993</u>       |
|     |                                                            |                                                                                                                  |      | \$ <u>12,626,785</u> |
| *   | Party-in-interest                                          |                                                                                                                  |      |                      |
| **  | Cost omitted for participant-directed investments          |                                                                                                                  |      |                      |

**EQUIPOWER RESOURCES CORP. 401(K) PLAN**  
**FORM 5500, SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS**  
**(HELD AT END OF YEAR)**  
**DECEMBER 31, 2013**

**Employer Identification Number: 27-2294219**

**Plan Number: 001**

| (a) | (b)                                                        | (c)                                                                                                              | (d)  | (e)                  |
|-----|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|----------------------|
|     | Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | Description of Investments<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par or Maturity Value | Cost | Current<br>Value     |
|     | Money market fund:                                         |                                                                                                                  |      |                      |
| *   | Schwab Investor Money Fund                                 | Money market fund, 1,146,271 shares                                                                              | **   | \$ 1,146,271         |
|     | Mutual funds:                                              |                                                                                                                  |      |                      |
| *   | Schwab S&P 500 Index Fund                                  | Mutual fund, 71,122 shares                                                                                       | **   | 2,051,881            |
| *   | Schwab Target 2020 Fund                                    | Mutual fund, 105,145 shares                                                                                      | **   | 1,435,232            |
| *   | Schwab Target 2030 Fund                                    | Mutual fund, 90,351 shares                                                                                       | **   | 1,352,559            |
| *   | Schwab Target 2040 Fund                                    | Mutual fund, 74,259 shares                                                                                       | **   | 1,179,981            |
|     | Oakmark Equity Income Fund                                 | Mutual fund, 26,786 shares                                                                                       | **   | 874,572              |
|     | Keeley Small Cap Value Fund A                              | Mutual fund, 18,301 shares                                                                                       | **   | 702,410              |
|     | Metropolitan West Total Return Bond M                      | Mutual fund, 50,845 shares                                                                                       | **   | 536,414              |
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|     | American Century Real Estate Inv                           | Mutual fund, 20,994 shares                                                                                       | **   | 490,630              |
|     | Mainstay ICap Select Equity Class I                        | Mutual fund, 9,841 shares                                                                                        | **   | 485,661              |
|     | Third Avenue Value Fund Institutional                      | Mutual fund, 6,242 shares                                                                                        | **   | 357,474              |
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|     | Wells Fargo Advantage Asia Pacific Fund                    | Mutual fund, 28,472 shares                                                                                       | **   | 325,151              |
|     | American Century Equity Growth Fund I                      | Mutual fund, 9,687 shares                                                                                        | **   | 297,957              |
|     | Eaton Vance Income Fund Boston Class A                     | Mutual fund, 38,305 shares                                                                                       | **   | 232,125              |
| *   | Schwab Target 2010 Fund                                    | Mutual fund, 6,321 shares                                                                                        | **   | 75,093               |
|     | Marsico International Opportunities Fund                   | Mutual fund, 12 shares                                                                                           | **   | 192                  |
|     | Total mutual funds                                         |                                                                                                                  |      | <u>11,248,521</u>    |
| *   | Participant loans                                          | Interest rates of 4.25%                                                                                          |      | <u>231,993</u>       |
|     |                                                            |                                                                                                                  |      | <u>\$ 12,626,785</u> |
| *   | Party-in-interest                                          |                                                                                                                  |      |                      |
| **  | Cost omitted for participant-directed investments          |                                                                                                                  |      |                      |