

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div><br><br><div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                                   | Annual Report Identification Information                                                                                                                                                                                                  |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                                                                                                                                                                                           |
| A This return/report is for:                                                                             | <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)                                 |

|                                                                                                            |                                                         |                                         |              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------|--------------|
| Part II                                                                                                    | Basic Plan Information—enter all requested information  |                                         |              |
| 1a Name of plan                                                                                            | WOOD GROUP POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN | 1b Three-digit plan number (PN) ▶       | 004          |
|                                                                                                            |                                                         | 1c Effective date of plan               | 12/01/2008   |
| 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) | WOOD GROUP POWER PLANT SERVICES, INC.                   |                                         |              |
|                                                                                                            |                                                         | 2b Employer Identification Number (EIN) | 38-3683152   |
|                                                                                                            |                                                         | 2c Sponsor's telephone number           | 281-828-3540 |
|                                                                                                            |                                                         | 2d Business code (see instructions)     | 333900       |
|                                                                                                            |                                                         |                                         |              |

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

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

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN<br>HERE                                                                                               | Filed with authorized/valid electronic signature. | 10/09/2014 | GLEN WALLOCH                                                 |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE                                                                                               |                                                   |            |                                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>HERE                                                                                               |                                                   |            |                                                              |
|                                                                                                            | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) |                                                   |            | Preparer's telephone number (optional)                       |
|                                                                                                            |                                                   |            |                                                              |

|                                                                                                                                                                                                                                                                |                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address<br><br>WOOD GROUP MANAGEMENT SERVICES, INC<br><br>17420 KATY FREEWAY, SUITE 300<br>HOUSTON, TX 77094  | <b>3b</b> Administrator's EIN<br>76-0556178<br><br><b>3c</b> Administrator's telephone number<br>281-828-3540<br><br><div style="background-color: #cccccc; height: 40px;"></div> |
| <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><br><b>a</b> Sponsor's name<br>WOOD GROUP POWER PLANT SERVICES, INC. | <b>4b</b> EIN<br>38-3683152<br><br><b>4c</b> PN<br>004                                                                                                                            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                        | <b>5</b> 225                                                                                                                                                                      |
| <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> 228                                                                                                                                                                     |
| <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> 2                                                                                                                                                                       |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                       | <b>6d</b> 230                                                                                                                                                                     |
| <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> 230                                                                                                                                                                     |
| <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> 20                                                                                                                                                                      |
| <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> 0                                                                                                                                                                       |
| <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>2F 2G 2J 2K 2T 3D 3H                                                                           |                                                                                                                                                                                   |
| <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>0</b> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE 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>WOOD GROUP POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN                       | <b>B</b> Three-digit plan number (PN) ▶ 004                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>WOOD GROUP POWER PLANT SERVICES, INC. | <b>D</b> Employer Identification Number (EIN)<br>38-3683152 |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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 |
| FIDELITY INVESTMENTS INSTITUTIONAL                                                                                |

04-2647786

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <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 |
|                                                                                                                   |

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (b)<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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 60 64                  | RECORDKEEPER                                                                                      | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

MORGAN STANLEY SMITH BARNEY LLC

26-4310632

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 99                     | ADVISOR                                                                                           | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 325                                                                                                                                                                             | Yes <input type="checkbox"/> No <input checked="" 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 |
|----------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| FIDELITY INVESTMENTS INSTITUTIONAL                                               | 60                                      | 0                                         |
| <b>(d)</b> Enter name and EIN (address) of source of indirect compensation       |                                         |                                           |
| ALZGI NFJ DIV VAL I - BOSTON FINAN<br>330 W. 9TH STREET<br>KANSAS CITY, MO 66160 | 0.10%                                   |                                           |
| <b>(a)</b> Enter service provider name as it appears on line 2                   |                                         |                                           |
| FIDELITY INVESTMENTS INSTITUTIONAL                                               | 60                                      | 0                                         |
| <b>(d)</b> Enter name and EIN (address) of source of indirect compensation       |                                         |                                           |
| AMCENT INFL-ADJBD IV - AMERICAN CE<br><br>44-0619208                             | 0.25%                                   |                                           |
| <b>(a)</b> Enter service provider name as it appears on line 2                   |                                         |                                           |
| FIDELITY INVESTMENTS INSTITUTIONAL                                               | 60                                      | 0                                         |
| <b>(d)</b> Enter name and EIN (address) of source of indirect compensation       |                                         |                                           |
| BLKCRK SM CAP GR EQ I - BNY MELLON<br>P.O. BOX 9793<br>PROVIDENCE, RI 02940      | 0.25%                                   |                                           |

**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                                                                                                                          |
|-------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FIDELITY INVESTMENTS INSTITUTIONAL                                      | 60                                      | 0                                                                                                                                                                  |
| (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. |
| COL SM CAP VALUE I Z - COLUMBIA MG<br>P.O. BOX 8081<br>BOSTON, MA 02266 | 0.25%                                   |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                 |                                         | (c) Enter amount of indirect compensation                                                                                                                          |
| FIDELITY INVESTMENTS INSTITUTIONAL                                      | 60                                      | 0                                                                                                                                                                  |
| (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. |
| IVY INTL CORE EQ I - WADDELL & REE<br><br>43-1244426                    | 0.10%                                   |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                 |                                         | (c) Enter amount of indirect compensation                                                                                                                          |
| FIDELITY INVESTMENTS INSTITUTIONAL                                      | 60                                      | 0                                                                                                                                                                  |
| (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. |
| WFA GROWTH INST - BOSTON FINANCIAL<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.15%                                   |                                                                                                                                                                    |

**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<br>compensation |
|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| MORGAN STANLEY SMITH BARNEY LLC                                         | 61                                                                                                                                                                       | 0                                            |
|                                                                         |                                                                                                                                                                          |                                              |
| (d) Enter name and EIN (address) of source of indirect compensation     | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |                                              |
| COL SM CAP VALUE I Z - COLUMBIA MG<br>P.O. BOX 8081<br>BOSTON, MA 02266 | \$0-<\$3M=1.00%, \$3M-<\$50M=0.50%, \$50M+=0.25%                                                                                                                         |                                              |
|                                                                         |                                                                                                                                                                          |                                              |
| (a) Enter service provider name as it appears on line 2                 | (b) Service Codes<br>(see instructions)                                                                                                                                  | (c) Enter amount of indirect<br>compensation |
|                                                                         |                                                                                                                                                                          |                                              |
| (d) Enter name and EIN (address) of source of indirect compensation     | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |                                              |
|                                                                         |                                                                                                                                                                          |                                              |
|                                                                         |                                                                                                                                                                          |                                              |
| (a) Enter service provider name as it appears on line 2                 | (b) Service Codes<br>(see instructions)                                                                                                                                  | (c) Enter amount of indirect<br>compensation |
|                                                                         |                                                                                                                                                                          |                                              |
| (d) Enter name and EIN (address) of source of indirect compensation     | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |                                              |
|                                                                         |                                                                                                                                                                          |                                              |
|                                                                         |                                                                                                                                                                          |                                              |

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                         |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------|--|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration               |  | <b>DFE/Participating Plan 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<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>WOOD GROUP POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN</b>                                                                                                 |  |                                                                                                                                                                                                                              |  | <b>B</b> Three-digit plan number (PN) <b>►</b> <b>004</b>                                                        |  |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><b>WOOD GROUP POWER PLANT SERVICES, INC.</b>                                                                    |  |                                                                                                                                                                                                                              |  | <b>D</b> Employer Identification Number (EIN)<br><b>38-3683152</b>                                               |  |
| <b>Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>FA STABLE VALUE</b>                                                                                                                   |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <b>FIDELITY MANAGEMENT TRUST COMPANY</b>                                                                                              |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN <b>04-3022712-026</b>                                                                                                                                                   |  | <b>d</b> Entity code <b>C</b>                                                                                                                                                                                                |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>41843</b> |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                          |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                                                                                                                       |  |                                                                                                                                                                                                                              |  |                                                                                                                  |  |
| <b>c</b> EIN-PN                                                                                                                                                                         |  | <b>d</b> Entity code                                                                                                                                                                                                         |  | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)              |  |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.
 

Schedule D (Form 5500) 2013 v. 130118

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

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

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

|                                                                                                               |                                                                            |            |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>      |                                                                            |            |
| <b>A</b> Name of plan<br><u>WOOD GROUP POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN</u>                       | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>004</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WOOD GROUP POWER PLANT SERVICES, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>38-3683152</u>     |            |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <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. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       | 0                     | 0               |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions.....                                                            | <b>1b(1)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions.....                                                         | <b>1b(2)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                       | <b>1c(2)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other.....                                                                         | <b>1c(3)(B)</b> | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common.....                                                                            | <b>1c(4)(B)</b> | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property).....                                   | <b>1c(6)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans.....                                                                 | <b>1c(8)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 57334                 | 41843           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 121473                | 188359          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other.....                                                                            | <b>1c(15)</b>   | 0                     | 0               |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 0                     | 0               |
| (2) Employer real property .....                                     | <b>1d(2)</b> | 0                     | 0               |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    | 0                     | 0               |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 178807                | 230202          |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 | 0 |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 | 0 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 | 0 |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 | 0 |
| <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> | 178807 | 230202 |
|-----------------------------------------------------------|-----------|--------|--------|

**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> | 11872      |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 43778      |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    | 0          |           |
| (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>    |            | 55650     |
| <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> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 0          |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 8437       |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 8437      |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <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> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| <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)  |            | -412      |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            | 0         |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 18885     |
| c Other income .....                                                                            | 2c     |            | 0         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 82560     |

**Expenses**

|                                                                                      |       |      |       |
|--------------------------------------------------------------------------------------|-------|------|-------|
| e Benefit payment and payments to provide benefits:                                  |       |      |       |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 9573 |       |
| (2) To insurance carriers for the provision of benefits .....                        | 2e(2) | 0    |       |
| (3) Other .....                                                                      | 2e(3) | 0    |       |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4) |      | 9573  |
| f Corrective distributions (see instructions) .....                                  | 2f    |      | 0     |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |      | 0     |
| h Interest expense .....                                                             | 2h    |      | 0     |
| i Administrative expenses: (1) Professional fees .....                               | 2i(1) | 0    |       |
| (2) Contract administrator fees .....                                                | 2i(2) | 0    |       |
| (3) Investment advisory and management fees .....                                    | 2i(3) | 0    |       |
| (4) Other .....                                                                      | 2i(4) | 1655 |       |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |      | 1655  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |      | 11228 |

**Net Income and Reconciliation**

|                                                          |       |  |       |
|----------------------------------------------------------|-------|--|-------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 71332 |
| l Transfers of assets:                                   |       |  |       |
| (1) To this plan .....                                   | 2l(1) |  | 0     |
| (2) From this plan .....                                 | 2l(2) |  | 19937 |

**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: WHITTLESEY HADLEY, P.C.

(2) EIN: 06-0903326

**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   |    | 2000000 |
| <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. ....                                      |     | X  |         |

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

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

| 5b(1) Name of plan(s)  | 5b(2) EIN(s) | 5b(3) PN(s) |
|------------------------|--------------|-------------|
| WOOD GROUP 401(K) PLAN | 76-0556187   | 001         |
|                        |              |             |
|                        |              |             |
|                        |              |             |
|                        |              |             |

**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>WOOD GROUP POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN</u>                       | <b>B</b> Three-digit plan number (PN) ▶<br><u>004</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WOOD GROUP POWER PLANT SERVICES, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>38-3683152</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> |
| <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>04-6568107</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): \_\_\_\_\_

**POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN**

Independent Auditors' Report  
Financial Statements  
and Supplemental Schedule

December 31, 2013 and 2012

# POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN

## Table of Contents

December 31, 2013 and 2012

---

|                                                                                                                                                                                                                                                                | <u>Page</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Independent Auditors' Report.....                                                                                                                                                                                                                              | 1-2         |
| Financial Statements:                                                                                                                                                                                                                                          |             |
| Statements of Net Assets Available for Benefits .....                                                                                                                                                                                                          | 3           |
| Statement of Changes in Net Assets Available for Benefits .....                                                                                                                                                                                                | 4           |
| Notes to Financial Statements .....                                                                                                                                                                                                                            | 5-13        |
| Supplemental Schedule:                                                                                                                                                                                                                                         |             |
| Schedule of Assets (Held at End of Year).....                                                                                                                                                                                                                  | 14          |
| Other schedules required by 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not required or not applicable. |             |

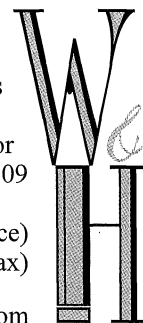
WHITTLESEY & HADLEY, P.C.

Certified Public Accountants/Consultants

280 Trumbull Street, 24th Floor  
Hartford, Connecticut 06103-3509

860.522.3111 (voice)  
860.728.0232 (fax)

www.whcpa.com



INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of the  
Power Plant Services, Inc. Craft 401(k) Plan

**Report on the Financial Statements**

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

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implantation, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of 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.

*Offices in Hartford, Connecticut & Holyoke, Massachusetts*

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

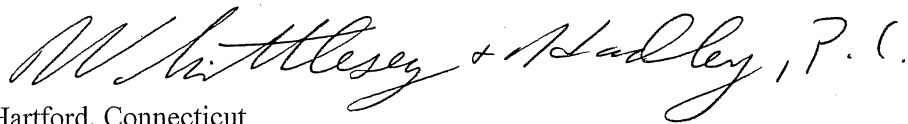
Because of the significance of the matter described in Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

### ***Other Matter – Supplemental Schedule***

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

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

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

A handwritten signature in cursive script that reads "Whittlesey & Hadley, P.C.".

Hartford, Connecticut  
September 24, 2014

**POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN**

**Statements of Net Assets Available for Benefits**

December 31, 2013 and 2012

|                                                                                                   | <u>2013</u>              | <u>2012</u>              |
|---------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Assets:</b>                                                                                    |                          |                          |
| Investments, at fair value (see notes 3 & 4)                                                      | <u>\$ 230,202</u>        | <u>\$ 178,807</u>        |
| <b>Net assets available for benefits, at fair value</b>                                           | 230,202                  | 178,807                  |
| <b>Other adjustments:</b>                                                                         |                          |                          |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(796)</u>             | <u>(1,920)</u>           |
| <b>Net assets available for benefits</b>                                                          | <u><u>\$ 229,406</u></u> | <u><u>\$ 176,887</u></u> |

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

# POWER PLANT SERVICES, INC. CRAFT 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 | \$ 19,597 |
| Dividend income                               | 8,437     |

|                       |               |
|-----------------------|---------------|
| Net investment income | <u>28,034</u> |
|-----------------------|---------------|

#### Contributions:

|                  |               |
|------------------|---------------|
| Participants'    | 43,778        |
| Employer's match | <u>11,872</u> |

|                     |               |
|---------------------|---------------|
| Total contributions | <u>55,650</u> |
|---------------------|---------------|

|               |               |
|---------------|---------------|
| Net additions | <u>83,684</u> |
|---------------|---------------|

### Deductions to net assets attributed to:

|                               |              |
|-------------------------------|--------------|
| Benefits paid to participants | 9,573        |
| Administrative expenses       | <u>1,655</u> |

|                  |               |
|------------------|---------------|
| Total deductions | <u>11,228</u> |
|------------------|---------------|

|              |        |
|--------------|--------|
| Net increase | 72,456 |
|--------------|--------|

### Transfers:

|               |          |
|---------------|----------|
| From the plan | (19,937) |
|---------------|----------|

### Net assets available for benefits:

|                   |                |
|-------------------|----------------|
| Beginning of year | <u>176,887</u> |
|-------------------|----------------|

|             |                          |
|-------------|--------------------------|
| End of year | <u><u>\$ 229,406</u></u> |
|-------------|--------------------------|

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

# POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN

## Notes to Financial Statements

December 31, 2013

---

### NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Power Plant Services, Inc. Craft 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

#### General

The Power Plant Services, Inc. Craft 401(k) Plan is a single employer defined contribution plan established December 1, 2008, to provide retirement and other related profit sharing benefits to the employees of Wood Group Power Plant Service, Inc. (the "Employer").

The Plan was established for the exclusive benefit of participating employees and their beneficiaries. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and related rules and regulations.

#### Contributions

Participants may make pretax contributions ranging from 1 percent to 60 percent of their earnings as elective contributions up to the limits prescribed by the Internal Revenue Service ("IRS"), \$17,500 for the Plan year ended December 31, 2013. The Plan also allows for participants who are 50 years old or older to make catch up contributions in the amount of \$5,500 for the Plan year ended December 31, 2013. Participants can change their contribution percentage at any time and those changes will be effective as soon as administratively feasible.

The Plan provides for discretionary Employer matching contribution. For the year ended December 31, 2013, the Employer matched 25 percent of salary deferrals.

#### Eligibility

Employees who have 1,000 hours or more of service and are age eighteen or older are eligible to participate in the Plan the first full day of the first full payroll period that begins after their date of hire.

#### Participant Accounts

Each participant's account is credited with the participant's contributions, Employer's contributions and Plan earnings and allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Withdrawals

Withdrawals prior to the age of 59½ are allowed only at termination of employment and/or on a hardship basis subject to Internal Revenue Service regulations.

#### Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account as a lump sum distribution, installment payments or partial payments.

## **NOTE 1 - DESCRIPTION OF THE PLAN - (CONTINUED)**

### Vesting

Participants are vested immediately in their contributions, Employer matching contributions, and actual earnings thereon.

### Forfeited Accounts

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

### Investment Options

Participants in the Plan elect how their individual contributions and Employer contributions are to be invested in 1 percent multiples in any of the various investment options offered under the Plan.

### Notes Receivable from Participants

Notes receivable from participants are not allowed.

### Allocation of Investment Income

The net earnings or loss of each fund, including capital gains or losses whether or not realized, are allocated to individual participant accounts in that fund based on the ratio that the value of each participant's account bears to the value of all accounts in that fund as of the valuation date.

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

### Basis Statement Presentation

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

### 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. The Plan's Retirement Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and insurance company. See Note 4 for discussion of fair value measurements.

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on the contract value basis.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

### Payment of Benefits

Benefits are recorded when paid.

### Administrative and Investment Expenses

The Plan is sponsored by the Employer. Personnel within the Employer perform various administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included as Plan expenses, but are paid by the Employer. Expenses paid by the Plan consist of transaction-based fees, which are charged to the participant's account, Plan administration fees, and Plan investment fees. Investment related expenses are included in net appreciation of fair value of investments.

### Use of Estimates

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

### Subsequent Events

The Plan monitored and evaluated any subsequent events 2013 through September 24, 2014, the date on which financial statements were available to be issued.

## NOTE 3 - INVESTMENTS

Individual investments at December 31, 2013 and 2012 that represent 5% or more of the net assets available for benefits are as follows:

|                                          | 2013      | 2012      |
|------------------------------------------|-----------|-----------|
| Fidelity Advisor Freedom 2035 I          | \$ 49,071 | \$ 33,193 |
| Fidelity Advisor Stable Value            | 41,843    | 57,334    |
| Fidelity Advisor Government Income Inst  | 24,947    | 25,488    |
| Fidelity Advisor Lev Co Stock I          | 20,182    | 11,403    |
| Fidelity Advisor Freedom 2015 I          | 14,868    | 13,333    |
| Fidelity Advisor Freedom 2030 I          | 12,222    | *         |
| Fidelity Spartan 500 Index Institutional | 11,526    | *         |

\* Individual investment does not represent 5% or more of the net assets available for benefits at December 31, 2012.

During 2013, the Plan's mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value \$19,597.

#### NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access;
- Level 2 Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability;
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset 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 methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 or 2012.

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

*Benefit-Responsive Investment Contracts:* Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (see Note 5). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Plan evaluated a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms while others are substantiated utilizing available market data.

The methods 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 value measurement at the reporting date.

**NOTE 4 - FAIR VALUE MEASUREMENTS – (CONTINUED)**

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

| Investments at Fair Value as of December 31, 2013 |                   |             |                  |                   |
|---------------------------------------------------|-------------------|-------------|------------------|-------------------|
|                                                   | Level 1           | Level 2     | Level 3          | Total             |
| Mutual Funds:                                     |                   |             |                  |                   |
| Large Cap Funds                                   | 33,196            | \$ -        | \$ -             | \$ 33,196         |
| Mid-Cap Funds                                     | 20,182            | -           | -                | 20,182            |
| Small Cap Funds                                   | 6,871             | -           | -                | 6,871             |
| International Funds                               | 1,190             | -           | -                | 1,190             |
| Bond Funds                                        | 26,941            | -           | -                | 26,941            |
| Target Date Funds                                 | 81,067            | -           | -                | 81,067            |
| Other                                             | 18,912            | -           | -                | 18,912            |
| Benefit-Responsive Investment Contract            | -                 | -           | 41,843           | 41,843            |
| Total Investments at Fair Value                   | <u>\$ 188,359</u> | <u>\$ -</u> | <u>\$ 41,843</u> | <u>\$ 230,202</u> |

| Investments at Fair Value as of December 31, 2012 |                   |             |                  |                   |
|---------------------------------------------------|-------------------|-------------|------------------|-------------------|
|                                                   | Level 1           | Level 2     | Level 3          | Total             |
| Mutual Funds:                                     |                   |             |                  |                   |
| Large Cap Funds                                   | \$ 11,491         | \$ -        | \$ -             | \$ 11,491         |
| Mid-Cap Funds                                     | 11,403            | -           | -                | 11,403            |
| Small Cap Funds                                   | 3,443             | -           | -                | 3,443             |
| International Funds                               | 880               | -           | -                | 880               |
| Bond Funds                                        | 27,371            | -           | -                | 27,371            |
| Target Date Funds                                 | 52,778            | -           | -                | 52,778            |
| Other                                             | 14,107            | -           | -                | 14,107            |
| Benefit-Responsive Investment Contract            | -                 | -           | 57,334           | 57,334            |
| Total Investments at Fair Value                   | <u>\$ 121,473</u> | <u>\$ -</u> | <u>\$ 57,334</u> | <u>\$ 178,807</u> |

**NOTE 4 - FAIR VALUE MEASUREMENTS – (CONTINUED)****Level 3 Gains and Losses**

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

|                                                                                       | <u>Benefit-Responsive<br/>Investment Contract</u> |
|---------------------------------------------------------------------------------------|---------------------------------------------------|
| Balance, January 1, 2012                                                              | \$ 54,899                                         |
| Realized gains/(losses)                                                               | 788                                               |
| Unrealized gains/(losses) relating to<br>instruments still held at the reporting date | 167                                               |
| Purchases, sales, issuances, and<br>settlements (net)                                 | <u>1,480</u>                                      |
| Balance, December 31, 2012                                                            | 57,334                                            |
| Realized gains/(losses)                                                               | 712                                               |
| Unrealized gains/(losses) relating to<br>instruments still held at the reporting date | (1,125)                                           |
| Purchases, sales, issuances, and<br>settlements (net)                                 | <u>(15,078)</u>                                   |
| Balance, December 31, 2013                                                            | <u><u>\$ 41,843</u></u>                           |

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

**NOTE 5 - BENEFIT-RESPONSIVE INVESTMENT CONTRACT**

The Plan offers a stable value investment, which carries a benefit-responsiveness feature that allows Plan participants to make exchanges or request benefit payments at contract value. Fidelity Management Trust Company ("Fidelity") maintains the contributions in a pooled fund. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The stable value fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Fidelity credited the account with 0.92% and 1.11%, annualized during the years ended December 31, 2013 and 2012, respectively.

As described in Note 2, because the stable value fund has a benefit-responsiveness feature, contract value is the relevant measurement attributable for that portion of the net assets available for benefits. Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawals or transfer of all or a portion of their investment at contract value.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are reviewed on a quarterly basis for resetting.

#### **NOTE 5 - BENEFIT-RESPONSIVE INVESTMENT CONTRACT – (CONTINUED)**

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including partial or complete Plan termination or merger with another Plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures, or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under Employee Retirement Income Security Act of 1974. The plan administrator does not believe that the occurrence of any such events, which would limit the Plan's ability to transact at contract value with participants, is probable.

#### **NOTE 6 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

#### **NOTE 7 - TAX STATUS**

The Plan is a Fidelity Management & Research Company proto-type plan. The Internal Revenue Service has determined and informed Fidelity Management & Research Company, by a letter dated October 9, 2003, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Internal Revenue Code. The Plan is designed to constitute a qualified tax-exempt plan under section 401(a) of the Internal Revenue Code. As such, the Plan is exempt from federal income tax, and amounts contributed by the Employer will not be taxed to the participant until the participant receives a qualifying distribution from the Plan. The Plan has been amended since receiving the determination letter but the Employer believes that the Plan is operating in accordance with the applicable sections of the Internal Revenue Code.

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

#### **NOTE 8 - PARTIES-IN-INTEREST TRANSACTIONS AND RELATED PARTY TRANSACTIONS**

Certain investments are managed by Fidelity. Fidelity is the trustee of the Plan assets therefore these transactions qualify as party-in-interest. Certain indirect fees paid by the Plan for the investment management services are included in net appreciation in fair value of investments.

## NOTE 9 - INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, the Plan's trustee, Fidelity has certified the following data included in the accompanying financial statements and supplemental schedule as complete and accurate:

1. Page 3 – Statements of Net Assets Available for Benefits – Investments, at fair value
2. Page 4 – Statement of Changes in Net Assets Available for Benefits – Net investment income
3. Page 14 – Schedule of Assets (Held at End of Year)

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## NOTE 10 - RISKS AND UNCERTAINTIES

The Plan provides for various investment options. The underlying investments held by the registered investment companies may include stocks, bonds, fixed income securities and other investment securities. Such investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

## NOTE 11 – TRANSFERS FROM THE PLAN

During the year ended December 31, 2013, an aggregate of \$19,937 was transferred from the Plan to the Wood Group 401(K) Plan. This balance has been included in the statement of changes in net assets available for benefits for the year ended December 31, 2013.

## NOTE 12 - RECONCILIATION OF PLAN FINANCIAL STATEMENTS TO FORM 5500

The Annual Return/Report of Employee Benefit Plan ("Form 5500") is prepared on the modified cash basis. Accordingly, certain balances included on Schedule H (Part I and II) of Form 5500 differ from those included in the financial statements.

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

|                                                                                                      | 2013              | 2012              |
|------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Net assets available for benefits per the financial statements                                       | \$ 229,406        | \$ 176,887        |
| Less: Adjustment from fair value to contract value for fully benefit-responsive investment contracts | 796               | 1,920             |
| Net assets available for benefits per Form 5500                                                      | <u>\$ 230,202</u> | <u>\$ 178,807</u> |

**NOTE 12 - RECONCILIATION OF PLAN FINANCIAL STATEMENTS TO FORM 5500 – (CONTINUED)**

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

|                                                                                                                      |                         |
|----------------------------------------------------------------------------------------------------------------------|-------------------------|
| Net increase per the financial statements                                                                            | \$ 72,456               |
| Add: Prior year adjustment from fair value to contract<br>value for fully benefit-responsive investment contracts    | (1,920)                 |
| Less: Current year adjustment from fair value to contract<br>value for fully benefit-responsive investment contracts | <u>796</u>              |
| Net increase per Form 5500                                                                                           | <u><u>\$ 71,332</u></u> |

## **SUPPLEMENTAL SCHEDULE**

# POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN

EIN: 38-3683152, Plan # 001  
Form 5500, Schedule H, Line 4i

## Schedule of Assets (Held at End of Year)

December 31, 2013  
(Unaudited)

| (a) | (b)                                                        | (c)                                                                                                          | (e)              |
|-----|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------|
|     | Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | Current<br>Value |
|     | <b>Mutual Funds:</b>                                       |                                                                                                              |                  |
| *   | Fidelity                                                   | Advisor Freedom 2035 I                                                                                       | \$ 49,071        |
| *   | Fidelity                                                   | Advisor Government Income Inst                                                                               | 24,947           |
| *   | Fidelity                                                   | Advisor Lev Co Stock I                                                                                       | 20,182           |
| *   | Fidelity                                                   | Advisor Freedom 2015 I                                                                                       | 14,868           |
| *   | Fidelity                                                   | Advisor Freedom 2030 I                                                                                       | 12,222           |
| *   | Fidelity                                                   | Spartan 500 Index Institutional                                                                              | 11,526           |
| *   | Fidelity                                                   | Advisor Asset Manager 70% Ins                                                                                | 8,129            |
| *   | Fidelity                                                   | Advisor Freedom 2040 I                                                                                       | 7,954            |
| *   | Fidelity                                                   | Advisor Technology I                                                                                         | 5,917            |
| *   | Fidelity                                                   | Advisor Freedom 2040 I                                                                                       | 4,906            |
|     | Allianz                                                    | NFJ Div Val I                                                                                                | 4,899            |
| *   | Fidelity                                                   | Advisor Health Care I                                                                                        | 4,866            |
| *   | Fidelity                                                   | Advisor Freedom 2025 I                                                                                       | 4,219            |
|     | Blackrock                                                  | Small Cap Growth Equity I                                                                                    | 4,142            |
| *   | Fidelity                                                   | Advisor Freedom 2050 I                                                                                       | 3,180            |
|     | Columbia                                                   | Small Cap Value I Z                                                                                          | 2,729            |
|     | Pimco                                                      | Total Return Institutional                                                                                   | 1,994            |
|     | Wells Fargo                                                | Advantage Growth Institutional                                                                               | 1,418            |
|     | Ivy                                                        | International Core Equity I                                                                                  | 1,190            |
|     | Total Mutual Funds                                         |                                                                                                              | 188,359          |
|     | <b>Benefit-Responsive Investment Contract:</b>             |                                                                                                              |                  |
| *   | Fidelity                                                   | Advisor Stable Value                                                                                         | 41,843           |
|     | Total Investments, at Fair Value                           |                                                                                                              | \$ 230,202       |

\* Parties-in-interest as determined by ERISA.

Cost of investments is not presented as all investments are participant directed.

This schedule was prepared based on information certified by the trustee of the Plan's assets.

**POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN**

Independent Auditors' Report  
Financial Statements  
and Supplemental Schedule

December 31, 2013 and 2012

# POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN

## Table of Contents

December 31, 2013 and 2012

---

|                                                                                                                                                                                                                                                                | <u>Page</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Independent Auditors' Report.....                                                                                                                                                                                                                              | 1-2         |
| Financial Statements:                                                                                                                                                                                                                                          |             |
| Statements of Net Assets Available for Benefits .....                                                                                                                                                                                                          | 3           |
| Statement of Changes in Net Assets Available for Benefits .....                                                                                                                                                                                                | 4           |
| Notes to Financial Statements .....                                                                                                                                                                                                                            | 5-13        |
| Supplemental Schedule:                                                                                                                                                                                                                                         |             |
| Schedule of Assets (Held at End of Year).....                                                                                                                                                                                                                  | 14          |
| Other schedules required by 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not required or not applicable. |             |

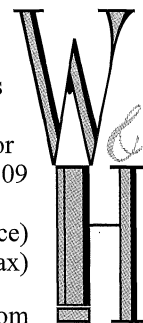
WHITTLESEY & HADLEY, P.C.

Certified Public Accountants/Consultants

280 Trumbull Street, 24th Floor  
Hartford, Connecticut 06103-3509

860.522.3111 (voice)  
860.728.0232 (fax)

www.whcpa.com



INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of the  
Power Plant Services, Inc. Craft 401(k) Plan

**Report on the Financial Statements**

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

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implantation, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of 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.

*Offices in Hartford, Connecticut & Holyoke, Massachusetts*

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

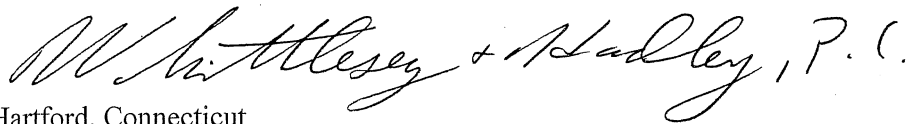
Because of the significance of the matter described in Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

### ***Other Matter – Supplemental Schedule***

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

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

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

A handwritten signature in cursive script that reads "Whittlesey & Hadley, P.C.".

Hartford, Connecticut  
September 24, 2014

**POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN**

**Statements of Net Assets Available for Benefits**

December 31, 2013 and 2012

|                                                                                                   | <u>2013</u>              | <u>2012</u>              |
|---------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Assets:</b>                                                                                    |                          |                          |
| Investments, at fair value (see notes 3 & 4)                                                      | <u>\$ 230,202</u>        | <u>\$ 178,807</u>        |
| <b>Net assets available for benefits, at fair value</b>                                           | 230,202                  | 178,807                  |
| <b>Other adjustments:</b>                                                                         |                          |                          |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(796)</u>             | <u>(1,920)</u>           |
| <b>Net assets available for benefits</b>                                                          | <u><u>\$ 229,406</u></u> | <u><u>\$ 176,887</u></u> |

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

# POWER PLANT SERVICES, INC. CRAFT 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 | \$ 19,597 |
| Dividend income                               | 8,437     |

|                       |        |
|-----------------------|--------|
| Net investment income | 28,034 |
|-----------------------|--------|

#### Contributions:

|                  |        |
|------------------|--------|
| Participants'    | 43,778 |
| Employer's match | 11,872 |

|                     |        |
|---------------------|--------|
| Total contributions | 55,650 |
|---------------------|--------|

|               |        |
|---------------|--------|
| Net additions | 83,684 |
|---------------|--------|

### Deductions to net assets attributed to:

|                               |       |
|-------------------------------|-------|
| Benefits paid to participants | 9,573 |
| Administrative expenses       | 1,655 |

|                  |        |
|------------------|--------|
| Total deductions | 11,228 |
|------------------|--------|

|              |        |
|--------------|--------|
| Net increase | 72,456 |
|--------------|--------|

### Transfers:

|               |          |
|---------------|----------|
| From the plan | (19,937) |
|---------------|----------|

### Net assets available for benefits:

|                   |         |
|-------------------|---------|
| Beginning of year | 176,887 |
|-------------------|---------|

|             |            |
|-------------|------------|
| End of year | \$ 229,406 |
|-------------|------------|

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

# POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN

## Notes to Financial Statements

December 31, 2013

---

### NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Power Plant Services, Inc. Craft 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

#### General

The Power Plant Services, Inc. Craft 401(k) Plan is a single employer defined contribution plan established December 1, 2008, to provide retirement and other related profit sharing benefits to the employees of Wood Group Power Plant Service, Inc. (the "Employer").

The Plan was established for the exclusive benefit of participating employees and their beneficiaries. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and related rules and regulations.

#### Contributions

Participants may make pretax contributions ranging from 1 percent to 60 percent of their earnings as elective contributions up to the limits prescribed by the Internal Revenue Service ("IRS"), \$17,500 for the Plan year ended December 31, 2013. The Plan also allows for participants who are 50 years old or older to make catch up contributions in the amount of \$5,500 for the Plan year ended December 31, 2013. Participants can change their contribution percentage at any time and those changes will be effective as soon as administratively feasible.

The Plan provides for discretionary Employer matching contribution. For the year ended December 31, 2013, the Employer matched 25 percent of salary deferrals.

#### Eligibility

Employees who have 1,000 hours or more of service and are age eighteen or older are eligible to participate in the Plan the first full day of the first full payroll period that begins after their date of hire.

#### Participant Accounts

Each participant's account is credited with the participant's contributions, Employer's contributions and Plan earnings and allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Withdrawals

Withdrawals prior to the age of 59½ are allowed only at termination of employment and/or on a hardship basis subject to Internal Revenue Service regulations.

#### Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account as a lump sum distribution, installment payments or partial payments.

## **NOTE 1 - DESCRIPTION OF THE PLAN - (CONTINUED)**

### Vesting

Participants are vested immediately in their contributions, Employer matching contributions, and actual earnings thereon.

### Forfeited Accounts

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

### Investment Options

Participants in the Plan elect how their individual contributions and Employer contributions are to be invested in 1 percent multiples in any of the various investment options offered under the Plan.

### Notes Receivable from Participants

Notes receivable from participants are not allowed.

### Allocation of Investment Income

The net earnings or loss of each fund, including capital gains or losses whether or not realized, are allocated to individual participant accounts in that fund based on the ratio that the value of each participant's account bears to the value of all accounts in that fund as of the valuation date.

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

### Basis Statement Presentation

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

### 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. The Plan's Retirement Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and insurance company. See Note 4 for discussion of fair value measurements.

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on the contract value basis.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

### Payment of Benefits

Benefits are recorded when paid.

### Administrative and Investment Expenses

The Plan is sponsored by the Employer. Personnel within the Employer perform various administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included as Plan expenses, but are paid by the Employer. Expenses paid by the Plan consist of transaction-based fees, which are charged to the participant's account, Plan administration fees, and Plan investment fees. Investment related expenses are included in net appreciation of fair value of investments.

### Use of Estimates

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

### Subsequent Events

The Plan monitored and evaluated any subsequent events 2013 through September 24, 2014, the date on which financial statements were available to be issued.

## NOTE 3 - INVESTMENTS

Individual investments at December 31, 2013 and 2012 that represent 5% or more of the net assets available for benefits are as follows:

|                                          | 2013      | 2012      |
|------------------------------------------|-----------|-----------|
| Fidelity Advisor Freedom 2035 I          | \$ 49,071 | \$ 33,193 |
| Fidelity Advisor Stable Value            | 41,843    | 57,334    |
| Fidelity Advisor Government Income Inst  | 24,947    | 25,488    |
| Fidelity Advisor Lev Co Stock I          | 20,182    | 11,403    |
| Fidelity Advisor Freedom 2015 I          | 14,868    | 13,333    |
| Fidelity Advisor Freedom 2030 I          | 12,222    | *         |
| Fidelity Spartan 500 Index Institutional | 11,526    | *         |

\* Individual investment does not represent 5% or more of the net assets available for benefits at December 31, 2012.

During 2013, the Plan's mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value \$19,597.

#### NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access;
- Level 2 Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability;
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset 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 methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 or 2012.

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

*Benefit-Responsive Investment Contracts:* Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (see Note 5). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Plan evaluated a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms while others are substantiated utilizing available market data.

The methods 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 value measurement at the reporting date.

**NOTE 4 - FAIR VALUE MEASUREMENTS – (CONTINUED)**

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

| Investments at Fair Value as of December 31, 2013 |                   |             |                  |                   |
|---------------------------------------------------|-------------------|-------------|------------------|-------------------|
|                                                   | Level 1           | Level 2     | Level 3          | Total             |
| Mutual Funds:                                     |                   |             |                  |                   |
| Large Cap Funds                                   | 33,196            | \$ -        | \$ -             | \$ 33,196         |
| Mid-Cap Funds                                     | 20,182            | -           | -                | 20,182            |
| Small Cap Funds                                   | 6,871             | -           | -                | 6,871             |
| International Funds                               | 1,190             | -           | -                | 1,190             |
| Bond Funds                                        | 26,941            | -           | -                | 26,941            |
| Target Date Funds                                 | 81,067            | -           | -                | 81,067            |
| Other                                             | 18,912            | -           | -                | 18,912            |
| Benefit-Responsive Investment Contract            | -                 | -           | 41,843           | 41,843            |
| Total Investments at Fair Value                   | <u>\$ 188,359</u> | <u>\$ -</u> | <u>\$ 41,843</u> | <u>\$ 230,202</u> |

| Investments at Fair Value as of December 31, 2012 |                   |             |                  |                   |
|---------------------------------------------------|-------------------|-------------|------------------|-------------------|
|                                                   | Level 1           | Level 2     | Level 3          | Total             |
| Mutual Funds:                                     |                   |             |                  |                   |
| Large Cap Funds                                   | \$ 11,491         | \$ -        | \$ -             | \$ 11,491         |
| Mid-Cap Funds                                     | 11,403            | -           | -                | 11,403            |
| Small Cap Funds                                   | 3,443             | -           | -                | 3,443             |
| International Funds                               | 880               | -           | -                | 880               |
| Bond Funds                                        | 27,371            | -           | -                | 27,371            |
| Target Date Funds                                 | 52,778            | -           | -                | 52,778            |
| Other                                             | 14,107            | -           | -                | 14,107            |
| Benefit-Responsive Investment Contract            | -                 | -           | 57,334           | 57,334            |
| Total Investments at Fair Value                   | <u>\$ 121,473</u> | <u>\$ -</u> | <u>\$ 57,334</u> | <u>\$ 178,807</u> |

**NOTE 4 - FAIR VALUE MEASUREMENTS – (CONTINUED)****Level 3 Gains and Losses**

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

|                                                                                       | <u>Benefit-Responsive<br/>Investment Contract</u> |
|---------------------------------------------------------------------------------------|---------------------------------------------------|
| Balance, January 1, 2012                                                              | \$ 54,899                                         |
| Realized gains/(losses)                                                               | 788                                               |
| Unrealized gains/(losses) relating to<br>instruments still held at the reporting date | 167                                               |
| Purchases, sales, issuances, and<br>settlements (net)                                 | <u>1,480</u>                                      |
| Balance, December 31, 2012                                                            | 57,334                                            |
| Realized gains/(losses)                                                               | 712                                               |
| Unrealized gains/(losses) relating to<br>instruments still held at the reporting date | (1,125)                                           |
| Purchases, sales, issuances, and<br>settlements (net)                                 | <u>(15,078)</u>                                   |
| Balance, December 31, 2013                                                            | <u><u>\$ 41,843</u></u>                           |

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

**NOTE 5 - BENEFIT-RESPONSIVE INVESTMENT CONTRACT**

The Plan offers a stable value investment, which carries a benefit-responsiveness feature that allows Plan participants to make exchanges or request benefit payments at contract value. Fidelity Management Trust Company ("Fidelity") maintains the contributions in a pooled fund. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The stable value fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Fidelity credited the account with 0.92% and 1.11%, annualized during the years ended December 31, 2013 and 2012, respectively.

As described in Note 2, because the stable value fund has a benefit-responsiveness feature, contract value is the relevant measurement attributable for that portion of the net assets available for benefits. Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawals or transfer of all or a portion of their investment at contract value.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are reviewed on a quarterly basis for resetting.

#### **NOTE 5 - BENEFIT-RESPONSIVE INVESTMENT CONTRACT – (CONTINUED)**

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including partial or complete Plan termination or merger with another Plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures, or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under Employee Retirement Income Security Act of 1974. The plan administrator does not believe that the occurrence of any such events, which would limit the Plan's ability to transact at contract value with participants, is probable.

#### **NOTE 6 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

#### **NOTE 7 - TAX STATUS**

The Plan is a Fidelity Management & Research Company proto-type plan. The Internal Revenue Service has determined and informed Fidelity Management & Research Company, by a letter dated October 9, 2003, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Internal Revenue Code. The Plan is designed to constitute a qualified tax-exempt plan under section 401(a) of the Internal Revenue Code. As such, the Plan is exempt from federal income tax, and amounts contributed by the Employer will not be taxed to the participant until the participant receives a qualifying distribution from the Plan. The Plan has been amended since receiving the determination letter but the Employer believes that the Plan is operating in accordance with the applicable sections of the Internal Revenue Code.

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

#### **NOTE 8 - PARTIES-IN-INTEREST TRANSACTIONS AND RELATED PARTY TRANSACTIONS**

Certain investments are managed by Fidelity. Fidelity is the trustee of the Plan assets therefore these transactions qualify as party-in-interest. Certain indirect fees paid by the Plan for the investment management services are included in net appreciation in fair value of investments.

## NOTE 9 - INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, the Plan's trustee, Fidelity has certified the following data included in the accompanying financial statements and supplemental schedule as complete and accurate:

1. Page 3 – Statements of Net Assets Available for Benefits – Investments, at fair value
2. Page 4 – Statement of Changes in Net Assets Available for Benefits – Net investment income
3. Page 14 – Schedule of Assets (Held at End of Year)

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## NOTE 10 - RISKS AND UNCERTAINTIES

The Plan provides for various investment options. The underlying investments held by the registered investment companies may include stocks, bonds, fixed income securities and other investment securities. Such investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

## NOTE 11 – TRANSFERS FROM THE PLAN

During the year ended December 31, 2013, an aggregate of \$19,937 was transferred from the Plan to the Wood Group 401(K) Plan. This balance has been included in the statement of changes in net assets available for benefits for the year ended December 31, 2013.

## NOTE 12 - RECONCILIATION OF PLAN FINANCIAL STATEMENTS TO FORM 5500

The Annual Return/Report of Employee Benefit Plan ("Form 5500") is prepared on the modified cash basis. Accordingly, certain balances included on Schedule H (Part I and II) of Form 5500 differ from those included in the financial statements.

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

|                                                                                                      | 2013              | 2012              |
|------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Net assets available for benefits per the financial statements                                       | \$ 229,406        | \$ 176,887        |
| Less: Adjustment from fair value to contract value for fully benefit-responsive investment contracts | 796               | 1,920             |
| Net assets available for benefits per Form 5500                                                      | <u>\$ 230,202</u> | <u>\$ 178,807</u> |

**NOTE 12 - RECONCILIATION OF PLAN FINANCIAL STATEMENTS TO FORM 5500 – (CONTINUED)**

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

|                                                                                                                      |                         |
|----------------------------------------------------------------------------------------------------------------------|-------------------------|
| Net increase per the financial statements                                                                            | \$ 72,456               |
| Add: Prior year adjustment from fair value to contract<br>value for fully benefit-responsive investment contracts    | (1,920)                 |
| Less: Current year adjustment from fair value to contract<br>value for fully benefit-responsive investment contracts | <u>796</u>              |
| Net increase per Form 5500                                                                                           | <u><u>\$ 71,332</u></u> |

## **SUPPLEMENTAL SCHEDULE**

# POWER PLANT SERVICES, INC. CRAFT 401(K) PLAN

EIN: 38-3683152, Plan # 001  
Form 5500, Schedule H, Line 4i

## Schedule of Assets (Held at End of Year)

December 31, 2013  
(Unaudited)

| (a) | (b)                                                        | (c)                                                                                                          | (e)              |
|-----|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------|
|     | Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | Current<br>Value |
|     | <b>Mutual Funds:</b>                                       |                                                                                                              |                  |
| *   | Fidelity                                                   | Advisor Freedom 2035 I                                                                                       | \$ 49,071        |
| *   | Fidelity                                                   | Advisor Government Income Inst                                                                               | 24,947           |
| *   | Fidelity                                                   | Advisor Lev Co Stock I                                                                                       | 20,182           |
| *   | Fidelity                                                   | Advisor Freedom 2015 I                                                                                       | 14,868           |
| *   | Fidelity                                                   | Advisor Freedom 2030 I                                                                                       | 12,222           |
| *   | Fidelity                                                   | Spartan 500 Index Institutional                                                                              | 11,526           |
| *   | Fidelity                                                   | Advisor Asset Manager 70% Ins                                                                                | 8,129            |
| *   | Fidelity                                                   | Advisor Freedom 2040 I                                                                                       | 7,954            |
| *   | Fidelity                                                   | Advisor Technology I                                                                                         | 5,917            |
| *   | Fidelity                                                   | Advisor Freedom 2040 I                                                                                       | 4,906            |
|     | Allianz                                                    | NFJ Div Val I                                                                                                | 4,899            |
| *   | Fidelity                                                   | Advisor Health Care I                                                                                        | 4,866            |
| *   | Fidelity                                                   | Advisor Freedom 2025 I                                                                                       | 4,219            |
|     | Blackrock                                                  | Small Cap Growth Equity I                                                                                    | 4,142            |
| *   | Fidelity                                                   | Advisor Freedom 2050 I                                                                                       | 3,180            |
|     | Columbia                                                   | Small Cap Value I Z                                                                                          | 2,729            |
|     | Pimco                                                      | Total Return Institutional                                                                                   | 1,994            |
|     | Wells Fargo                                                | Advantage Growth Institutional                                                                               | 1,418            |
|     | Ivy                                                        | International Core Equity I                                                                                  | 1,190            |
|     | Total Mutual Funds                                         |                                                                                                              | 188,359          |
|     | <b>Benefit-Responsive Investment Contract:</b>             |                                                                                                              |                  |
| *   | Fidelity                                                   | Advisor Stable Value                                                                                         | 41,843           |
|     | Total Investments, at Fair Value                           |                                                                                                              | \$ 230,202       |

\* Parties-in-interest as determined by ERISA.

Cost of investments is not presented as all investments are participant directed.

This schedule was prepared based on information certified by the trustee of the Plan's assets.