Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
POWER & CONSTRUCTION GROUP, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1985

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

POWER & CONSTRUCTION GROUP, INC.

PO BOX 30
SCOTTSVILLE, NY 14546

2b Employer Identification Number (EIN)
16-1425844

2c Sponsor's telephone number
585-889-6016

2d Business code (see instructions)
237990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2014	PHILIP S. BROOKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	186
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	207
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	8
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	215
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	215
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	85
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
POWER & CONSTRUCTION GROUP, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
POWER & CONSTRUCTION GROUP, INC.

D Employer Identification Number (EIN)
16-1425844

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

1 Coverage Information:

(a) Name of insurance carrier

JOHN HANCOCK NY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
13-3646501	86375	80330	95	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
10534	1754

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

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

HORNER, TOWNSEND & KENT INC
500 LINDEN OAKS
ROCHESTER, NY 14625

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
10534			3

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

NORTHEAST BENEFIT SERVICES, INC.
1200 JEFFERSON ROAD
STE 302
ROCHESTER, NY 14623

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
	1754		5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	42643
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	2376993

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	42479
c	Additions: (1) Contributions deposited during the year	**7c(1)**	5973		
	(2) Dividends and credits	**7c(2)**	87		
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**	7		
	▶ CREDIT TO PARTICIPANTS				
	(6)Total additions			**7c(6)**	6067
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	48546
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	5461		
	(2) Administration charge made by carrier	**7e(2)**	352		
	(3) Transferred to separate account	**7e(3)**	90		
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	5903
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	42643

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan POWER & CONSTRUCTION GROUP, INC. 401(K) PROFIT SHARING PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 POWER & CONSTRUCTION GROUP, INC.	**D** Employer Identification Number (EIN) 16-1425844

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

(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)

NORTHEAST BENEFIT SERVICES, INC.

1200 JEFFERSON ROAD, STE 302
ROCHESTER, NY 14623

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

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

HORNOR, TOWNSEND & KENT

500 LINDEN OAKS
ROCHESTER, NY 14625

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
POWER & CONSTRUCTION GROUP, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
POWER & CONSTRUCTION GROUP, INC.

D Employer Identification Number (EIN)
16-1425844

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1677	1072
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	59975	58850
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1755877	2326622
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	42342	42382
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1859871	2428926
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1859871	2428926

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	28554	
	(B) Participants	2a(1)(B)	231776	
	(C) Others (including rollovers)	2a(1)(C)	21018	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		281348
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		417425
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		698773
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	129718	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		129718
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		129718
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		569055
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: KRONER GAMBLE & COMPANY CPA, P.C. (2) EIN: 20-0551795

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		5473
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		100000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

POWER & CONSTRUCTION GROUP, INC. 401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2013 AND 2012
WITH
INDEPENDENT AUDITORS' REPORT

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 11
SUPPLEMENTAL SCHEDULE:	
Form 5500: Schedule H, Line 4i, Schedule of Assets (Held at End of Year)	12 – 13
Form 5500: Schedule H, Line 4a, Schedule of Delinquent Participant Contributions	14

kronergamble+company cpa, p.c.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Power & Construction Group, Inc. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Power & Construction Group, Inc. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by John Hancock Life Insurance Company of New York, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that John Hancock Life Insurance Company of New York holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

The supplemental schedules of assets (held at end of year) and delinquent participant contributions are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Rochester, New York
October 2, 2014

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
INVESTMENTS, at fair value:		
Pooled separate accounts	$ 2,326,622	$ 1,755,511
Guaranteed interest accounts	42,382	42,708
Total investments	2,369,004	1,798,219
RECEIVABLES:		
Employer contributions receivable	30,909	29,141
Notes receivable from participants	58,850	59,975
Total receivables	89,759	89,116
CASH	1,072	1,677
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,459,835	$ 1,889,012

See accompanying notes to financial statements.

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	$ 431,340	$ 203,849
Interest and dividends	3,374	3,375
Total investment income	434,714	207,224
Contributions:		
Employer contributions	30,322	29,141
Participant contributions	231,776	211,452
Rollovers	21,018	13,513
Total contributions	283,116	254,106
Total additions to net assets	717,830	461,330
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Plan benefits paid to participants	129,718	95,148
Administrative expenses	17,289	14,386
Total deductions from net assets	147,007	109,534
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	570,823	351,796
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	1,889,012	1,537,216
End of year	$ 2,459,835	$ 1,889,012

See accompanying notes to financial statements.

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

1. PLAN DESCRIPTION

The following is a brief description of the Power & Construction Group, Inc. 401(k) Profit Sharing Plan (the Plan) provided for general informational purposes. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering substantially all employees of Power & Construction Group, Inc. (P&C) and KBH Environmental, LLC (collectively, the Companies) who are age 21 or older, have completed six months of service and have a minimum of 1,000 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration - P&C is the administrator of the Plan. John Hancock Life Insurance Company of New York (John Hancock) is the custodian of the Plan's assets.

Contributions - Participants may make tax deferred contributions of their annual compensation, subject to certain limitations imposed by the Internal Revenue Code (IRC). The Company can elect to make matching and non-elective contributions to the Plan on a discretionary basis. The Company made contributions of $30,322 and $29,141 during the years ended December 31, 2013 and 2012, respectively. Participants direct the investment of their contributions and Company contributions into various investment options offered by the Plan.

Participant Accounts - Each participant's account is credited with his or her contributions, the Company's contributions, and actual earnings thereon. Each participant's account is reduced by the actual amount of benefits paid on his or her behalf, investment losses and an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are fully vested in their contributions and earnings thereon at all times. Participants become 20% vested in Company contributions after 2 years of service and vest ratably over the ensuing four years, becoming 100% vested in such contributions after 6 years of service.

Notes Receivable From Participants - Participants may generally borrow up to the lesser of $50,000 or 50% of their vested account balance. Unless used to purchase a principal residence, participant loans are required to be repaid over a period not to exceed 5 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate (on the date of the loan) plus 1% per annum. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits - Upon termination of service due to death, disability or retirement, a participant (or beneficiary) can elect to receive the vested interest in his or her account in either a lump sum, installment payments, or a joint and survivor 50% annuity, as defined in the Plan agreement.

Forfeited Accounts - Forfeitures of non-vested account balances are used to pay Plan administrative expenses or to reduce the employer contributions in the current or succeeding Plan years. There were no material forfeitures during the years ended December 31, 2013 and 2012.

1. PLAN DESCRIPTION (*Continued*)

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The accompanying financial statements have been presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a 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 or depreciation in fair value of investments includes both realized and unrealized gains and losses incurred during the year.

Notes Receivable From Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Fees are recorded as administrative expenses and are expensed as incurred. No allowances for credit losses have been recorded at December 31, 2013 or 2012. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Certain costs of administering the Plan are paid by the Companies. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation in fair value of investments.

Subsequent Events - The Plan has evaluated events and transactions that occurred between January 1, 2014 and October 2, 2014, which is the date these financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

3. INVESTMENTS

The Plan's assets are invested by John Hancock. Participant account allocations among the available investment fund alternatives are entirely self-directed. The following investments represent 5% or more of the Plan's net assets at December 31:

	2013	2012
John Hancock Lifestyle Fund - Balanced	$ 431,150	$ 336,954
John Hancock Lifestyle Fund - Growth	309,002	193,577
John Hancock Lifestyle Fund - Aggressive	213,958	217,674

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the years) appreciated in value by $431,340 and $203,849 for the years ended December 31, 2013 and 2012, respectively.

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures*, establishes 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 that consist of 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 which include: (1) quoted prices for similar assets or liabilities in active markets; (2) quoted prices for identical or similar assets or liabilities in inactive markets; (3) inputs other than quoted prices that are observable for the asset or liability; and (4) inputs that are derived 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 that are unobservable and are significant to the overall fair value measurement.

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

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

4. FAIR VALUE MEASUREMENTS *(Continued)*

Pooled Separate Accounts - Valued at the net asset value (NAV) of units held by the Plan at year-end. The NAV, as provided by the custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the subaccounts less their liabilities.

Guaranteed Interest Accounts - Valued at fair value (which approximates contract value) by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (Note 5). In determining the reasonableness of the methodology, certain unobservable inputs are assessed through review of contract terms while others are substantiated using available market data.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions could result in a different fair value measurement at the reporting date. The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	2013			
	Level 1	**Level 2**	**Level 3**	**Total**
Pooled separate accounts:				
Balanced funds	$ -	$ 1,134,266	$ -	$ 1,134,266
Growth funds	-	526,106	-	526,106
International funds	-	198,712	-	198,712
Value funds	-	183,280	-	183,280
Fixed income funds	-	141,551	-	141,551
Income funds	-	142,707	-	142,707
Guaranteed interest accounts	-	-	42,382	42,382
Total	$ -	$ 2,326,622	$ 42,382	$ 2,369,004

	2012			
	Level 1	**Level 2**	**Level 3**	**Total**
Pooled separate accounts:				
Balanced funds	$ -	$ 952,927	$ -	$ 952,927
Growth funds	-	316,522	-	316,522
International funds	-	149,389	-	149,389
Value funds	-	122,451	-	122,451
Fixed income funds	-	115,949	-	115,949
Income funds	-	98,273	-	98,273
Guaranteed interest accounts	-	-	42,708	42,708
Total	$ -	$ 1,755,511	$ 42,708	$ 1,798,219

4. FAIR VALUE MEASUREMENTS *(Continued)*

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets (guaranteed interest accounts) for the years ended December 31:

	2013	2012
Balance at beginning of year	$ 42,708	$ 39,522
Realized gains	94	189
Purchases	5,973	7,091
Sales	(6,393)	(4,094)
Balance at end of year	$ 42,382	$ 42,708

There were no significant transfers between fair value levels during the years ended December 31, 2013 and 2012.

5. GUARANTEED INTEREST ACCOUNTS

The Plan has guaranteed interest accounts with John Hancock who maintains the contributions in a general account. The accounts guarantee the return of principal plus compound interest over a defined term (3 or 10 years for the Plan) provided all contributions remain in the account until the end of the guarantee period. The guaranteed investment accounts are not benefit-responsive contracts. At December 31, 2013 and 2012, the guaranteed interest accounts are reported at fair value which (approximates contract value) and totaled $42,382 and $42,708, respectively.

6. PARTY-IN-INTEREST TRANSACTIONS

John Hancock was the Plan's custodian during the years ended December 31, 2013 and 2012. Consequently, transactions between the Plan and this entity qualify as party-in-interest transactions. During the years ended December 31, 2013 and 2012, total expenses paid by the Plan to John Hancock amounted to $17,289 and $14,386, respectively.

7. INCOME TAX STATUS

The Internal Revenue Service (IRS) issued a determination letter on February 22, 2011, which stated that the Plan and its related trust were in compliance with applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

7. INCOME TAX STATUS (*Continued*)

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 Company has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator and has concluded that as of December 31, 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

8. SUMMARY OF CERTIFIED INFORMATION

The following is a summary of unaudited information included in the Plan's financial statements and supplemental schedule. The information was prepared by John Hancock and has been certified by them as complete and accurate as of and for the years ended December 31:

	2013	2012
Pooled separate accounts, at fair value	$ 2,326,622	$ 1,755,511
Guaranteed interest accounts	$ 42,382	$ 42,708
Notes receivable from participants	$ 58,850	$ 59,975
Investment income	$ 434,714	$ 207,224
Schedule of Assets (Held at End of Year)	Supplemental Schedule	

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2013	2012
Net assets available for benefits per the financial statements	$ 2,459,835	$ 1,889,012
Employer contributions receivable, end of year	(30,909)	(29,141)
Net assets per Form 5500	$ 2,428,926	$ 1,859,871

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (*Continued*)

The following is a reconciliation of participant contributions per the financial statements to Form 5500 for the years ended December 31:

	2013	2012
Employer contributions per the financial statements	$ 30,322	$ 29,141
Participant contributions receivable, end of year	(30,909)	(29,141)
Participant contributions receivable, beginning of year	29,141	22,944
Participant contributions per Form 5500	$ 28,554	$ 22,944

10. RISKS AND UNCERTAINTIES

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

* * * * * * * * * * * * *

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

EIN: 16-1425844, PLAN NUMBER 001
SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par, or maturity value**	**Cost**	**Current value**
	John Hancock Uninvested Cash	Cash		$ 1,072
	John Hancock Life Insurance Company Pooled Separate Accounts			
*	John Hancock Lifestyle Fund - Balanced	Pooled separate account	**	431,150
*	John Hancock Lifestyle Fund - Growth	Pooled separate account	**	309,002
*	John Hancock Lifestyle Fund - Aggressive	Pooled separate account	**	213,958
	Jennison Capital Appreciation Fund	Pooled separate account	**	121,830
*	John Hancock Lifestyle Fund - Moderate	Pooled separate account	**	111,925
	Legg Mason ClearBridge Aggr. Gr. Fund	Pooled separate account	**	108,052
	T. Rowe Price Equity Income Fund	Pooled separate account	**	104,333
	T. Rowe Price Science & Technology Fund	Pooled separate account	**	87,390
	T. Rowe Price Blue Chip Growth Fund	Pooled separate account	**	86,791
	Davis New York Venture Fund	Pooled separate account	**	59,796
	Oppenheimer Developing Markets Fund	Pooled separate account	**	56,029
	PIMCO Total Return Fund	Pooled separate account	**	51,370
	Franklin Total Stock Market Index Fund	Pooled separate account	**	44,068
	T. Rowe Price Value Fund	Pooled separate account	**	43,758
	American Century Heritage	Pooled separate account	**	43,332
	Mutual Beacon Fund	Pooled separate account	**	42,519
*	John Hancock Money Market Fund	Pooled separate account	**	40,541
	T. Rowe Price Spectrum Income Fund	Pooled separate account	**	38,374
*	John Hancock 500 Index fund	Pooled separate account	**	37,499
	Franklin Small-Mid Growth Fund	Pooled separate account	**	33,187
	Oppenheimer Global Fund	Pooled separate account	**	32,728
	Invesco Small Cap Growth Fund	Pooled separate account	**	31,169
	Legg Mason Western Asset Gl. High Yld Fund	Pooled separate account	**	30,038
	Mutual Global Discovery Fund	Pooled separate account	**	29,194
*	John Hancock Mid Cap Index Fund	Pooled separate account	**	27,956
*	John Hancock Disciplined Fund	Pooled separate account	**	21,033
	Vanguard Short-Term Federal Fund	Pooled separate account	**	19,602

(Continued)

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

EIN: 16-1425844, PLAN NUMBER 001
SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

	(a)	(b)	(c)	(d)	(e)
		Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par, or maturity value**	**Cost**	**Current value**
	John Hancock Life Insurance Company Pooled Separate Accounts (*Continued*)				
		American Funds Euro Pacific Growth Fund	Pooled separate account	**	17,457
		Templeton World Fund	Pooled separate account	**	16,428
*		John Hancock Small Cap Index Fund	Pooled separate account	**	10,198
		DFA US Targeted Value Fund	Pooled separate account	**	8,885
		Domini Social Equity Fund	Pooled separate account	**	8,807
*		John Hancock Lifestyle Fund - Conservative	Pooled separate account	**	3,866
		Templeton International Small Cap Fund	Pooled separate account	**	2,052
		Templeton International Value Fund	Pooled separate account	**	1,455
		State Street International Equity Index Fund	Pooled separate account	**	850
		Total pooled separate accounts			2,326,622
*		John Hancock Guaranteed Interest Accounts	Guaranteed interest accounts	**	42,382
		Notes Receivable From Participants	Interest rates ranging from 5.25% to 9.25%	-	58,850
					$ 2,428,926

* *John Hancock Life Insurance Company is a party-in-interest as defined by ERISA.*

** *Cost not required for assets held in participant-directed accounts.*

(Concluded)

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

EIN: 16-1425844, PLAN NUMBER 001

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Total that Constitutes Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VCFP	Total Fully Corrected VFCP and PTE 2002-51
$ 5,472 *	$ -	$ -	$ 5,472	$ -

* Late participant loan repayments are included.



kronergamble+company cpa, p.c.

October 2, 2014

To the Participants and Plan Administrator of the
Power & Construction Group, Inc. 401(k) Profit Sharing Plan

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of Power & Construction Group, Inc. 401(k) Profit Sharing Plan (the Plan) as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

We were engaged to perform a DOL limited-scope audit of those financial statements 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. Our audit did not include all of the procedures required by auditing standards generally accepted in the United States of America and did not include a consideration of internal control relating to the information summarized in Note 8 to those financial statements. Because of the significance of the information that we did not audit, we were unable to, and did not, express an opinion on those financial statements.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Plan's internal control to be significant deficiencies:

- **Timely Contribution of Employee Deferrals**

This communication is intended solely for the information and use of the Plan Administrator and others associated with Power & Construction Group, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

kronergamble+company cpa, p.c.

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

COMMUNICATION OF MATTTERS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING AND OTHER MATTERS
DECEMBER 31, 2013

INTERNAL CONTROL RELATED MATTERS

We noted the following deficiency that we consider to be a significant deficiency:

2. TIMELY CONTRIBUTIONS OF EMPLOYEE DEFERRALS

Observation
Department of Labor (DOL) regulations require an employer to segregate employee deferrals from its general assets as soon as practicable, but in no event more than 15 business days following the end of the month in which amounts were contributed by employees or withheld from their wages. This issue has become a hot topic of the DOL over the past few years. In a world where direct deposit of employee wages is quite common, the DOL seems to have taken the position that "as soon as practicable" is often much sooner than by the 15th business day of the month following the withholding. "As soon as practicable" has come to be informally defined as the date on which the Plan can reasonably segregate the employee deferrals from its operating funds. According to the DOL regulation, failure to remit employee deferrals to the Plan in a timely basis, as determined by the DOL, constitutes a loan of funds from the Plan to the plan sponsor, which constitutes a "prohibited transaction" and results in excise tax imposed on the plan sponsor. The excise tax is normally calculated in a similar manner as interest is calculated on a traditional loan.

During our audit, we noted that the Plan demonstrated the ability to remit participant deferrals between 5 to 7 business days after payroll is paid. However, we noted one instance where participant deferrals were not remitted to the Plan for 90 days. Failure to remit in a timely manner is a prohibited transaction and may result in significant penalties.

Recommendation
We recommend that the Plan review its policies related to the remitting of employee deferrals and ensure that they comply with DOL regulations. We recommend that the amounts being withheld from participants' wages for both contributions and loan repayments be remitted directly to the Plan as soon as possible following the pay period end date.

kg-co

kronergamble+company
cpa, p.c.

October 2, 2014

To the Trustee and Plan Administrator of
Power & Construction Group, Inc. 401(k) Profit Sharing Plan

We have conducted a DOL limited-scope audit of the financial statements of the Power & Construction Group, Inc. 401(k) Profit Sharing Plan (the Plan) for the year ended December 31, 2013 and have issued our report thereon dated October 2, 2014. 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 8 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit:

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were management's evaluation of the fair value of investments. We evaluated the key factors and assumptions used to measure fair value in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the investment disclosures (Notes 3, 5 and 8) and fair value measurement disclosures (Note 4).

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Two adjusting journal entries were posted by management as a result of audit procedures that increased net assets available for benefits by $1,768 for the year ended December 31, 2013. Additionally, you have represented to us in your letter dated October 2, 2014, that you have considered the effects of uncorrected misstatements and that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated October 2, 2014.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements
With respect to the supplementary information accompanying the financial statements, we audited the form and content of the information included in the supplemental schedules, other than that derived from the information certified by the custodian, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

This information is intended solely for the use of Trustee, Plan Administrator and management of the Power & Construction Group, Inc. 401(k) Profit Sharing Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

kronergamble+company cpa, p.c.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ___

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
POWER & CONSTRUCTION GROUP, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1985

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

PO Box 30

SCOTTSVILLE, NY 14546

2b Employer Identification Number (EIN)
16-1425844

2c Sponsor's telephone number
(585) 889-6016

2d Business code (see instructions)
237990

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

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

SIGN HERE	President 4-28-2014		Philip S. Brooks
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	

5 Total number of participants at the beginning of the plan year	**5**	186
6 Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a Active participants	**6a**	207
b Retired or separated participants receiving benefits	**6b**	
c Other retired or separated participants entitled to future benefits	**6c**	8
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	215
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f Total. Add lines **6d** and **6e**	**6f**	215
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	85
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules		**b General Schedules**		
(1)	[ ] **R** (Retirement Plan Information)	**(1)**	[X]	**H** (Financial Information)
(2)	[ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)**	[ ]	**I** (Financial Information – Small Plan)
		(3)	[X] 1	**A** (Insurance Information)
		(4)	[X]	**C** (Service Provider Information)
(3)	[ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)**	[ ]	**D** (DFE/Participating Plan Information)
		(6)	[ ]	**G** (Financial Transaction Schedules)

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

EIN: 16-1425844, PLAN NUMBER 001
SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par, or maturity value**	**Cost**	**Current value**
	John Hancock Uninvested Cash	Cash		$ 1,072
	John Hancock Life Insurance Company Pooled Separate Accounts			
*	John Hancock Lifestyle Fund - Balanced	Pooled separate account	**	431,150
*	John Hancock Lifestyle Fund - Growth	Pooled separate account	**	309,002
*	John Hancock Lifestyle Fund - Aggressive	Pooled separate account	**	213,958
	Jennison Capital Appreciation Fund	Pooled separate account	**	121,830
*	John Hancock Lifestyle Fund - Moderate	Pooled separate account	**	111,925
	Legg Mason ClearBridge Aggr. Gr. Fund	Pooled separate account	**	108,052
	T. Rowe Price Equity Income Fund	Pooled separate account	**	104,333
	T. Rowe Price Science & Technology Fund	Pooled separate account	**	87,390
	T. Rowe Price Blue Chip Growth Fund	Pooled separate account	**	86,791
	Davis New York Venture Fund	Pooled separate account	**	59,796
	Oppenheimer Developing Markets Fund	Pooled separate account	**	56,029
	PIMCO Total Return Fund	Pooled separate account	**	51,370
	Franklin Total Stock Market Index Fund	Pooled separate account	**	44,068
	T. Rowe Price Value Fund	Pooled separate account	**	43,758
	American Century Heritage	Pooled separate account	**	43,332
	Mutual Beacon Fund	Pooled separate account	**	42,519
*	John Hancock Money Market Fund	Pooled separate account	**	40,541
	T. Rowe Price Spectrum Income Fund	Pooled separate account	**	38,374
*	John Hancock 500 Index fund	Pooled separate account	**	37,499
	Franklin Small-Mid Growth Fund	Pooled separate account	**	33,187
	Oppenheimer Global Fund	Pooled separate account	**	32,728
	Invesco Small Cap Growth Fund	Pooled separate account	**	31,169
	Legg Mason Western Asset Gl. High Yld Fund	Pooled separate account	**	30,038
	Mutual Global Discovery Fund	Pooled separate account	**	29,194
*	John Hancock Mid Cap Index Fund	Pooled separate account	**	27,956
*	John Hancock Disciplined Fund	Pooled separate account	**	21,033
	Vanguard Short-Term Federal Fund	Pooled separate account	**	19,602

(Continued)

POWER & CONSTRUCTION GROUP, INC.
401(k) PROFIT SHARING PLAN

EIN: 16-1425844, PLAN NUMBER 001
SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par, or maturity value**	**Cost**	**Current value**
	John Hancock Life Insurance Company Pooled Separate Accounts (*Continued*)			
	American Funds Euro Pacific Growth Fund	Pooled separate account	**	17,457
	Templeton World Fund	Pooled separate account	**	16,428
*	John Hancock Small Cap Index Fund	Pooled separate account	**	10,198
	DFA US Targeted Value Fund	Pooled separate account	**	8,885
	Domini Social Equity Fund	Pooled separate account	**	8,807
*	John Hancock Lifestyle Fund - Conservative	Pooled separate account	**	3,866
	Templeton International Small Cap Fund	Pooled separate account	**	2,052
	Templeton International Value Fund	Pooled separate account	**	1,455
	State Street International Equity Index Fund	Pooled separate account	**	850
	Total pooled separate accounts			2,326,622
*	John Hancock Guaranteed Interest Accounts	Guaranteed interest accounts	**	42,382
	Notes Receivable From Participants	Interest rates ranging from 5.25% to 9.25%	-	58,850
				$ 2,428,926

* *John Hancock Life Insurance Company is a party-in-interest as defined by ERISA.*

** *Cost not required for assets held in participant-directed accounts.*

(Concluded)