

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>LITTLEJOHN ENGINEERING 401K RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>03/01/1992</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>62-1526480</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>615-385-4144</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541330</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>03/01/1992</u>		2b Employer Identification Number (EIN) <u>62-1526480</u>		2c Sponsor's telephone number <u>615-385-4144</u>		2d Business code (see instructions) <u>541330</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>03/01/1992</u>											
2b Employer Identification Number (EIN) <u>62-1526480</u>											
2c Sponsor's telephone number <u>615-385-4144</u>											
2d Business code (see instructions) <u>541330</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>LITTLEJOHN ENGINEERING ASSOC, INC.</u> <u>1935 21ST AVENUE SOUTH</u> <u>NASHVILLE, TN 37212-3801</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/10/2014</u>	<u>MARK MYERS</u>
	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 ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	133
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	126
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	20
d Subtotal. Add lines 6a , 6b , and 6c		6d	146
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	146
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	100
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	13
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2A 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) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan LITTLEJOHN ENGINEERING 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LITTLEJOHN ENGINEERING ASSOC, INC.	D Employer Identification Number (EIN) 62-1526480

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

THE RETIREMENT PLAN COMPANY

38-3712991

(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	10427	Yes ☒ No ☐	Yes ☒ No ☐	3681	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>LITTLEJOHN ENGINEERING 401K RETIREMENT PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LITTLEJOHN ENGINEERING ASSOC, INC.</u>		D Employer Identification Number (EIN) <u>62-1526480</u>

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		160000
(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)	261777	184067
(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)		
(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)	5913031	8408106
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	6174808	8752173

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6174808	8752173
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	251897	
(B) Participants	2a(1)(B)	593397	
(C) Others (including rollovers)	2a(1)(C)	201548	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1046842

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11	
(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)		11

(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)	267620	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		267620

(3) Rents	2b(3)		
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(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)		0

(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1375689
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2690162

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	98822	
(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)		98822
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)	13975	
(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)		13975
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		112797

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2577365
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: COOPER, TRAVIS & COMPANY, PLC

(2) EIN: 62-1317955

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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>LITTLEJOHN ENGINEERING 401K RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LITTLEJOHN ENGINEERING ASSOC, INC.</u>	D Employer Identification Number (EIN) <u>62-1526480</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>75-3182674</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

C o n t e n t s

	<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 - 10
Supplemental Schedule:	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11

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Independent Auditors' Report

The Administrative Committee of the
Littlejohn Engineering 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Littlejohn Engineering 401(k) Retirement 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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 C, which was certified by MG Trust Company, LLC, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification 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

The supplemental Schedule of Assets (Held at End of Year) is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, 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.

Cooper, Travis & Company, PLC

Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
September 24, 2014

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>Assets</u>		
Participant-directed investments, at fair value:		
Money market funds	\$ 184,067	\$ 261,777
Mutual funds	<u>8,408,106</u>	<u>5,913,031</u>
Total investments	<u>8,592,173</u>	<u>6,174,808</u>
Receivables:		
Employer contributions	160,000	-
Participant contributions	<u>-</u>	<u>-</u>
Total receivables	<u>160,000</u>	<u>-</u>
Total assets	<u>8,752,173</u>	<u>6,174,808</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>
<u>Net assets available for benefits</u>	<u><u>\$ 8,752,173</u></u>	<u><u>\$ 6,174,808</u></u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2013

	<u>2013</u>
Additions to net assets attributed to:	
Investment income:	
Net appreciation in	
fair value of investments	\$ 1,375,689
Interest, dividends and other income	<u>267,631</u>
	<u>1,643,320</u>
Contributions:	
Employer	251,897
Participants	593,397
Rollover contributions	<u>201,548</u>
	<u>1,046,842</u>
Total additions	<u>2,690,162</u>
Deductions from net assets attributed to:	
Benefits paid to participants	98,822
Administrative and other expenses	<u>13,975</u>
	<u>112,797</u>
Net increase	2,577,365
Net assets available for benefits:	
Beginning of year	<u>6,174,808</u>
End of year	<u>\$ 8,752,173</u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note A – Description of Plan

The following description of the Littlejohn Engineering 401(k) Retirement Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

1. **General:** The Plan is a defined contribution plan covering all employees of Littlejohn Engineering Associates, Inc. (“the Company”) who have completed three months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. **Plan Administration:** The Company is the plan sponsor and plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA. The Plan’s custodian, MG Trust Company, LLC, is responsible for the custody and management of the Plan’s assets.
3. **Contributions:** Each year, participants may elect to contribute a portion of pretax annual compensation, not to exceed annual limits established by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may make matching contributions to the Plan. Such contributions will be determined annually at the Company’s discretion. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of mutual funds as investment options for participants.
4. **Participants’ Accounts:** Each participant’s account is credited with the participant’s contribution and an allocation of (a) the Company’s contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.
5. **Vesting:** Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service in accordance with the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

6. **Forfeited Accounts:** Forfeitures are used to reduce matching contributions that the Company may make to the Plan in the year following the forfeitures. During the year ended December 31, 2013, \$16,658 from terminated non-vested accounts were forfeited to the Plan, and \$54,051 of forfeitures were used to reduce matching contributions.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note A – Continued

7. **Payment of Benefits:** On termination of service with the Company, a participant will receive a lump-sum distribution amount equal to the value of the participant's vested interest in his or her account. Active employees may make withdrawals of all or a portion of their vested account balances subject to certain withdrawal and contribution rules of the Plan. Withdrawals are not allowed for participants who are less than 59½ years of age, except under certain hardship provisions.
8. **Participant Loans:** Participant loans are not allowed under the Plan.
9. **Amendments:** The Plan was originally effective March 1, 1992, and has been amended at various times to keep it in compliance with changes in federal pension laws as well as to make changes deemed appropriate by the Company. The most recent restatement of the Plan was effective April 24, 2011.

Note B – Summary of Significant Accounting Policies

1. **Basis of Accounting:** The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.
2. **Estimates:** The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, and disclosures. Accordingly, actual results may differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.
3. **Investment Valuation and Income Recognition:** The Plan's investments are stated at fair market value. Fair value is the price received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Shares of mutual funds are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. See Note D for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is accrued as it is earned and dividends are recorded as of the ex-dividend date. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statement of changes in net assets available for benefits as net appreciation in fair value of investments.

Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in fair value of investments.

4. **Contributions:** Contributions from employees and the Company are recorded in the period in which the Company makes the payroll deductions from participant earnings.
5. **Payments of Benefits:** Benefits are recorded when paid.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note B – Continued

6. **Administrative Expenses:** Certain expenses incurred in the administration of the Plan are paid directly by the Company.
7. **Subsequent Events:** For the year ended December 31, 2013, the Plan has evaluated subsequent events for potential recognition and disclosure through September 24, 2014, the date the financial statements were available to be issued.

Note C – Investments (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The Plan's investments were held by MG Trust Company, LLC, the custodian. All investment information presented in the accompanying financial statements and supplemental schedules, including investments held and net appreciation/depreciation in fair value of investments and interest and dividends, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the custodian.

Investments as reported by the custodian that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012, are summarized as follows:

	<u>2013</u>	<u>2012</u>
Investments at Fair Value:		
American Funds Cap World Growth/Income	\$1,378,722	\$1,054,482
American Funds Europacific Growth	1,347,645	1,071,318
American Funds Growth Fund of America	2,514,435	1,798,755
American Funds Wash Mutual Investors	870,774	616,471

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) as follows:

	<u>2013</u>
American Funds American Balanced Fund	\$ 20,321
American Funds Bond Fund of America	(3,837)
American Funds Cap World Growth/Income	237,852
American Funds Capital Income Builder	10,014
American Funds Europacific Growth	209,292
American Funds Growth Fund of America	463,538
American Funds New Perspective Fund	41,041
American Funds New World Fund	53
American Funds Smallcap World Fund	39,944
American Funds Wash Mutual Investors	166,645
American Funds 2015 Target Date Retirement	309
American Funds 2020 Target Date Retirement	28,032
American Funds 2025 Target Date Retirement	63,817
American Funds 2030 Target Date Retirement	11,996
American Funds 2035 Target Date Retirement	37,225

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note C – Continued

American Funds 2040 Target Date Retirement	39,670
American Funds 2045 Target Date Retirement	2,937
American Funds 2050 Target Date Retirement	7,007
American Funds Short-term Bond of America	1
Alliance/Bern Exchange Reserves	<u>(168)</u>
Mutual funds and other funds	1,375,689
Interest and dividends	<u>267,631</u>
Investment income	<u>\$1,643,320</u>

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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 assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 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.

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

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note D – Continued

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

<u>Assets at Fair Value as of December 31, 2013</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$8,592,173</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,592,173</u>

<u>Assets at Fair Value as of December 31, 2012</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$6,174,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$6,174,808</u>

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Note E – Tax Status

The Internal Revenue Service has determined that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving its determination letter. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

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 not be sustained upon examination by the applicable authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a tax 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 2011.

Note F – Transactions with Parties-in-Interest

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. During the plan year ended December 31, 2013, the Plan has not engaged in any non-exempt party-in-interest transactions. Investment management and administrative fees related to the administration of the Plan are paid either by the Plan or by the Company on behalf of the Plan.

Note G – Risks and Uncertainties

The Plan's investments, in general, are subject to various risks, such as interest rate, credit, and overall market volatility risk. Additionally, the value, liquidity, and related income of the investment securities are sensitive to changes in economic conditions and may be affected by shifts in the market's perception of issuers and changes in interest rates. Certain investments (such as asset-backed securities, limited partnerships, and limited liability companies) are less liquid and may have

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note G – Continued

restrictions on their sale. Forced liquidation, although not expected at this time, may affect the estimated value of such investments. 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 value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Note H – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the Plan of any vested right. In the event of Plan termination, participants would become 100% vested in their accounts.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
EIN 62-1526480, PN 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
	American Funds Money Market Fund	Money Market Fund	\$ 184,067	\$ 184,067
	American Funds American Balanced Fund	Balanced Fund	136,706	162,237
	American Funds Bond Fund of America	Bond Fund	98,504	101,785
	American Funds Cap World Growth/Income	Growth and Income Fund	657,159	1,378,722
	American Funds Capital Income Builder	Equity Income Fund	107,742	118,991
	American Funds Europacific Growth	Growth Fund	628,411	1,347,645
	American Funds Growth Fund of America	Growth Fund	985,458	2,514,435
	American Funds New Perspective Fund	Growth Fund	221,864	284,403
	American Funds New World Fund	Growth Fund	1,637	1,690
	American Funds Smallcap World Fund	Growth Fund	193,872	246,486
	American Funds Wash Mutual Investors	Growth and Income Fund	380,564	870,774
	American Funds 2015 Target Date Retirement	Target Date Fund	9,408	9,679
	American Funds 2020 Target Date Retirement	Target Date Fund	175,601	203,352
	American Funds 2025 Target Date Retirement	Target Date Fund	325,462	395,901
	American Funds 2030 Target Date Retirement	Target Date Fund	162,241	174,285
	American Funds 2035 Target Date Retirement	Target Date Fund	256,207	301,630
	American Funds 2040 Target Date Retirement	Target Date Fund	165,031	212,076
	American Funds 2045 Target Date Retirement	Target Date Fund	13,732	16,811
	American Funds 2050 Target Date Retirement	Target Date Fund	42,787	51,972
	American Funds Short-term Bond of America	Bond Fund	15,231	15,232
	Total assets held for investment purposes		<u>\$ 4,761,684</u>	<u>\$ 8,592,173</u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

C o n t e n t s

	<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 - 10
Supplemental Schedule:	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11

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STATE OF TENNESSEE LICENSE # 264
*LICENSED IN TENNESSEE AND GEORGIA

Independent Auditors' Report

The Administrative Committee of the
Littlejohn Engineering 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Littlejohn Engineering 401(k) Retirement 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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 C, which was certified by MG Trust Company, LLC, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification 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

The supplemental Schedule of Assets (Held at End of Year) is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, 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.

Cooper, Travis & Company, PLC

Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
September 24, 2014

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>Assets</u>		
Participant-directed investments, at fair value:		
Money market funds	\$ 184,067	\$ 261,777
Mutual funds	<u>8,408,106</u>	<u>5,913,031</u>
Total investments	<u>8,592,173</u>	<u>6,174,808</u>
Receivables:		
Employer contributions	160,000	-
Participant contributions	<u>-</u>	<u>-</u>
Total receivables	<u>160,000</u>	<u>-</u>
Total assets	<u>8,752,173</u>	<u>6,174,808</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>
<u>Net assets available for benefits</u>	<u><u>\$ 8,752,173</u></u>	<u><u>\$ 6,174,808</u></u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2013

	<u>2013</u>
Additions to net assets attributed to:	
Investment income:	
Net appreciation in	
fair value of investments	\$ 1,375,689
Interest, dividends and other income	<u>267,631</u>
	<u>1,643,320</u>
Contributions:	
Employer	251,897
Participants	593,397
Rollover contributions	<u>201,548</u>
	<u>1,046,842</u>
Total additions	<u>2,690,162</u>
Deductions from net assets attributed to:	
Benefits paid to participants	98,822
Administrative and other expenses	<u>13,975</u>
	<u>112,797</u>
Net increase	2,577,365
Net assets available for benefits:	
Beginning of year	<u>6,174,808</u>
End of year	<u><u>\$ 8,752,173</u></u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note A – Description of Plan

The following description of the Littlejohn Engineering 401(k) Retirement Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

1. **General:** The Plan is a defined contribution plan covering all employees of Littlejohn Engineering Associates, Inc. (“the Company”) who have completed three months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. **Plan Administration:** The Company is the plan sponsor and plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA. The Plan’s custodian, MG Trust Company, LLC, is responsible for the custody and management of the Plan’s assets.
3. **Contributions:** Each year, participants may elect to contribute a portion of pretax annual compensation, not to exceed annual limits established by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may make matching contributions to the Plan. Such contributions will be determined annually at the Company’s discretion. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of mutual funds as investment options for participants.
4. **Participants’ Accounts:** Each participant’s account is credited with the participant’s contribution and an allocation of (a) the Company’s contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.
5. **Vesting:** Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service in accordance with the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

6. **Forfeited Accounts:** Forfeitures are used to reduce matching contributions that the Company may make to the Plan in the year following the forfeitures. During the year ended December 31, 2013, \$16,658 from terminated non-vested accounts were forfeited to the Plan, and \$54,051 of forfeitures were used to reduce matching contributions.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note A – Continued

7. **Payment of Benefits:** On termination of service with the Company, a participant will receive a lump-sum distribution amount equal to the value of the participant's vested interest in his or her account. Active employees may make withdrawals of all or a portion of their vested account balances subject to certain withdrawal and contribution rules of the Plan. Withdrawals are not allowed for participants who are less than 59½ years of age, except under certain hardship provisions.
8. **Participant Loans:** Participant loans are not allowed under the Plan.
9. **Amendments:** The Plan was originally effective March 1, 1992, and has been amended at various times to keep it in compliance with changes in federal pension laws as well as to make changes deemed appropriate by the Company. The most recent restatement of the Plan was effective April 24, 2011.

Note B – Summary of Significant Accounting Policies

1. **Basis of Accounting:** The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.
2. **Estimates:** The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, and disclosures. Accordingly, actual results may differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.
3. **Investment Valuation and Income Recognition:** The Plan's investments are stated at fair market value. Fair value is the price received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Shares of mutual funds are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. See Note D for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is accrued as it is earned and dividends are recorded as of the ex-dividend date. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statement of changes in net assets available for benefits as net appreciation in fair value of investments.

Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in fair value of investments.

4. **Contributions:** Contributions from employees and the Company are recorded in the period in which the Company makes the payroll deductions from participant earnings.
5. **Payments of Benefits:** Benefits are recorded when paid.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note B – Continued

6. **Administrative Expenses:** Certain expenses incurred in the administration of the Plan are paid directly by the Company.
7. **Subsequent Events:** For the year ended December 31, 2013, the Plan has evaluated subsequent events for potential recognition and disclosure through September 24, 2014, the date the financial statements were available to be issued.

Note C – Investments (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The Plan's investments were held by MG Trust Company, LLC, the custodian. All investment information presented in the accompanying financial statements and supplemental schedules, including investments held and net appreciation/depreciation in fair value of investments and interest and dividends, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the custodian.

Investments as reported by the custodian that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012, are summarized as follows:

	<u>2013</u>	<u>2012</u>
Investments at Fair Value:		
American Funds Cap World Growth/Income	\$1,378,722	\$1,054,482
American Funds Europacific Growth	1,347,645	1,071,318
American Funds Growth Fund of America	2,514,435	1,798,755
American Funds Wash Mutual Investors	870,774	616,471

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) as follows:

	<u>2013</u>
American Funds American Balanced Fund	\$ 20,321
American Funds Bond Fund of America	(3,837)
American Funds Cap World Growth/Income	237,852
American Funds Capital Income Builder	10,014
American Funds Europacific Growth	209,292
American Funds Growth Fund of America	463,538
American Funds New Perspective Fund	41,041
American Funds New World Fund	53
American Funds Smallcap World Fund	39,944
American Funds Wash Mutual Investors	166,645
American Funds 2015 Target Date Retirement	309
American Funds 2020 Target Date Retirement	28,032
American Funds 2025 Target Date Retirement	63,817
American Funds 2030 Target Date Retirement	11,996
American Funds 2035 Target Date Retirement	37,225

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note C – Continued

American Funds 2040 Target Date Retirement	39,670
American Funds 2045 Target Date Retirement	2,937
American Funds 2050 Target Date Retirement	7,007
American Funds Short-term Bond of America	1
Alliance/Bern Exchange Reserves	<u>(168)</u>
Mutual funds and other funds	1,375,689
Interest and dividends	<u>267,631</u>
Investment income	<u>\$1,643,320</u>

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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 assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 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.

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

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note D – Continued

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

<u>Assets at Fair Value as of December 31, 2013</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$8,592,173</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,592,173</u>

<u>Assets at Fair Value as of December 31, 2012</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$6,174,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$6,174,808</u>

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Note E – Tax Status

The Internal Revenue Service has determined that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving its determination letter. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

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 not be sustained upon examination by the applicable authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a tax 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 2011.

Note F – Transactions with Parties-in-Interest

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. During the plan year ended December 31, 2013, the Plan has not engaged in any non-exempt party-in-interest transactions. Investment management and administrative fees related to the administration of the Plan are paid either by the Plan or by the Company on behalf of the Plan.

Note G – Risks and Uncertainties

The Plan's investments, in general, are subject to various risks, such as interest rate, credit, and overall market volatility risk. Additionally, the value, liquidity, and related income of the investment securities are sensitive to changes in economic conditions and may be affected by shifts in the market's perception of issuers and changes in interest rates. Certain investments (such as asset-backed securities, limited partnerships, and limited liability companies) are less liquid and may have

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note G – Continued

restrictions on their sale. Forced liquidation, although not expected at this time, may affect the estimated value of such investments. 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 value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Note H – Plan Termination

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LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
EIN 62-1526480, PN 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
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	American Funds Wash Mutual Investors	Growth and Income Fund	380,564	870,774
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	American Funds 2045 Target Date Retirement	Target Date Fund	13,732	16,811
	American Funds 2050 Target Date Retirement	Target Date Fund	42,787	51,972
	American Funds Short-term Bond of America	Bond Fund	15,231	15,232
	Total assets held for investment purposes		<u>\$ 4,761,684</u>	<u>\$ 8,592,173</u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

C o n t e n t s

	<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 - 10
Supplemental Schedule:	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11

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Independent Auditors' Report

The Administrative Committee of the
Littlejohn Engineering 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Littlejohn Engineering 401(k) Retirement 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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 C, which was certified by MG Trust Company, LLC, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification 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

The supplemental Schedule of Assets (Held at End of Year) is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, 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.

Cooper, Travis & Company, PLC

Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
September 24, 2014

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>Assets</u>		
Participant-directed investments, at fair value:		
Money market funds	\$ 184,067	\$ 261,777
Mutual funds	<u>8,408,106</u>	<u>5,913,031</u>
Total investments	<u>8,592,173</u>	<u>6,174,808</u>
Receivables:		
Employer contributions	160,000	-
Participant contributions	<u>-</u>	<u>-</u>
Total receivables	<u>160,000</u>	<u>-</u>
Total assets	<u>8,752,173</u>	<u>6,174,808</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>
<u>Net assets available for benefits</u>	<u><u>\$ 8,752,173</u></u>	<u><u>\$ 6,174,808</u></u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2013

	<u>2013</u>
Additions to net assets attributed to:	
Investment income:	
Net appreciation in	
fair value of investments	\$ 1,375,689
Interest, dividends and other income	<u>267,631</u>
	<u>1,643,320</u>
Contributions:	
Employer	251,897
Participants	593,397
Rollover contributions	<u>201,548</u>
	<u>1,046,842</u>
Total additions	<u>2,690,162</u>
Deductions from net assets attributed to:	
Benefits paid to participants	98,822
Administrative and other expenses	<u>13,975</u>
	<u>112,797</u>
Net increase	2,577,365
Net assets available for benefits:	
Beginning of year	<u>6,174,808</u>
End of year	<u>\$ 8,752,173</u>

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note A – Description of Plan

The following description of the Littlejohn Engineering 401(k) Retirement Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

1. **General:** The Plan is a defined contribution plan covering all employees of Littlejohn Engineering Associates, Inc. (“the Company”) who have completed three months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. **Plan Administration:** The Company is the plan sponsor and plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA. The Plan’s custodian, MG Trust Company, LLC, is responsible for the custody and management of the Plan’s assets.
3. **Contributions:** Each year, participants may elect to contribute a portion of pretax annual compensation, not to exceed annual limits established by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may make matching contributions to the Plan. Such contributions will be determined annually at the Company’s discretion. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of mutual funds as investment options for participants.
4. **Participants’ Accounts:** Each participant’s account is credited with the participant’s contribution and an allocation of (a) the Company’s contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.
5. **Vesting:** Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service in accordance with the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

6. **Forfeited Accounts:** Forfeitures are used to reduce matching contributions that the Company may make to the Plan in the year following the forfeitures. During the year ended December 31, 2013, \$16,658 from terminated non-vested accounts were forfeited to the Plan, and \$54,051 of forfeitures were used to reduce matching contributions.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note A – Continued

7. **Payment of Benefits:** On termination of service with the Company, a participant will receive a lump-sum distribution amount equal to the value of the participant's vested interest in his or her account. Active employees may make withdrawals of all or a portion of their vested account balances subject to certain withdrawal and contribution rules of the Plan. Withdrawals are not allowed for participants who are less than 59½ years of age, except under certain hardship provisions.
8. **Participant Loans:** Participant loans are not allowed under the Plan.
9. **Amendments:** The Plan was originally effective March 1, 1992, and has been amended at various times to keep it in compliance with changes in federal pension laws as well as to make changes deemed appropriate by the Company. The most recent restatement of the Plan was effective April 24, 2011.

Note B – Summary of Significant Accounting Policies

1. **Basis of Accounting:** The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.
2. **Estimates:** The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, and disclosures. Accordingly, actual results may differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.
3. **Investment Valuation and Income Recognition:** The Plan's investments are stated at fair market value. Fair value is the price received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Shares of mutual funds are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. See Note D for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is accrued as it is earned and dividends are recorded as of the ex-dividend date. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statement of changes in net assets available for benefits as net appreciation in fair value of investments.

Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in fair value of investments.

4. **Contributions:** Contributions from employees and the Company are recorded in the period in which the Company makes the payroll deductions from participant earnings.
5. **Payments of Benefits:** Benefits are recorded when paid.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note B – Continued

6. **Administrative Expenses:** Certain expenses incurred in the administration of the Plan are paid directly by the Company.
7. **Subsequent Events:** For the year ended December 31, 2013, the Plan has evaluated subsequent events for potential recognition and disclosure through September 24, 2014, the date the financial statements were available to be issued.

Note C – Investments (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The Plan's investments were held by MG Trust Company, LLC, the custodian. All investment information presented in the accompanying financial statements and supplemental schedules, including investments held and net appreciation/depreciation in fair value of investments and interest and dividends, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the custodian.

Investments as reported by the custodian that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012, are summarized as follows:

	<u>2013</u>	<u>2012</u>
Investments at Fair Value:		
American Funds Cap World Growth/Income	\$1,378,722	\$1,054,482
American Funds Europacific Growth	1,347,645	1,071,318
American Funds Growth Fund of America	2,514,435	1,798,755
American Funds Wash Mutual Investors	870,774	616,471

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) as follows:

	<u>2013</u>
American Funds American Balanced Fund	\$ 20,321
American Funds Bond Fund of America	(3,837)
American Funds Cap World Growth/Income	237,852
American Funds Capital Income Builder	10,014
American Funds Europacific Growth	209,292
American Funds Growth Fund of America	463,538
American Funds New Perspective Fund	41,041
American Funds New World Fund	53
American Funds Smallcap World Fund	39,944
American Funds Wash Mutual Investors	166,645
American Funds 2015 Target Date Retirement	309
American Funds 2020 Target Date Retirement	28,032
American Funds 2025 Target Date Retirement	63,817
American Funds 2030 Target Date Retirement	11,996
American Funds 2035 Target Date Retirement	37,225

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note C – Continued

American Funds 2040 Target Date Retirement	39,670
American Funds 2045 Target Date Retirement	2,937
American Funds 2050 Target Date Retirement	7,007
American Funds Short-term Bond of America	1
Alliance/Bern Exchange Reserves	<u>(168)</u>
Mutual funds and other funds	1,375,689
Interest and dividends	<u>267,631</u>
Investment income	<u>\$1,643,320</u>

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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 assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 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.

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

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

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

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note D – Continued

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

<u>Assets at Fair Value as of December 31, 2013</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$8,592,173</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,592,173</u>

<u>Assets at Fair Value as of December 31, 2012</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$6,174,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$6,174,808</u>

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Note E – Tax Status

The Internal Revenue Service has determined that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving its determination letter. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

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 not be sustained upon examination by the applicable authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a tax 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 2011.

Note F – Transactions with Parties-in-Interest

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. During the plan year ended December 31, 2013, the Plan has not engaged in any non-exempt party-in-interest transactions. Investment management and administrative fees related to the administration of the Plan are paid either by the Plan or by the Company on behalf of the Plan.

Note G – Risks and Uncertainties

The Plan's investments, in general, are subject to various risks, such as interest rate, credit, and overall market volatility risk. Additionally, the value, liquidity, and related income of the investment securities are sensitive to changes in economic conditions and may be affected by shifts in the market's perception of issuers and changes in interest rates. Certain investments (such as asset-backed securities, limited partnerships, and limited liability companies) are less liquid and may have

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

Note G – Continued

restrictions on their sale. Forced liquidation, although not expected at this time, may affect the estimated value of such investments. 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 value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Note H – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the Plan of any vested right. In the event of Plan termination, participants would become 100% vested in their accounts.

LITTLEJOHN ENGINEERING 401(K) RETIREMENT PLAN
EIN 62-1526480, PN 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
	American Funds Money Market Fund	Money Market Fund	\$ 184,067	\$ 184,067
	American Funds American Balanced Fund	Balanced Fund	136,706	162,237
	American Funds Bond Fund of America	Bond Fund	98,504	101,785
	American Funds Cap World Growth/Income	Growth and Income Fund	657,159	1,378,722
	American Funds Capital Income Builder	Equity Income Fund	107,742	118,991
	American Funds Europacific Growth	Growth Fund	628,411	1,347,645
	American Funds Growth Fund of America	Growth Fund	985,458	2,514,435
	American Funds New Perspective Fund	Growth Fund	221,864	284,403
	American Funds New World Fund	Growth Fund	1,637	1,690
	American Funds Smallcap World Fund	Growth Fund	193,872	246,486
	American Funds Wash Mutual Investors	Growth and Income Fund	380,564	870,774
	American Funds 2015 Target Date Retirement	Target Date Fund	9,408	9,679
	American Funds 2020 Target Date Retirement	Target Date Fund	175,601	203,352
	American Funds 2025 Target Date Retirement	Target Date Fund	325,462	395,901
	American Funds 2030 Target Date Retirement	Target Date Fund	162,241	174,285
	American Funds 2035 Target Date Retirement	Target Date Fund	256,207	301,630
	American Funds 2040 Target Date Retirement	Target Date Fund	165,031	212,076
	American Funds 2045 Target Date Retirement	Target Date Fund	13,732	16,811
	American Funds 2050 Target Date Retirement	Target Date Fund	42,787	51,972
	American Funds Short-term Bond of America	Bond Fund	15,231	15,232
	Total assets held for investment purposes		<u>\$ 4,761,684</u>	<u>\$ 8,592,173</u>

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