Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
PACIFIC COAST BUILDING PRODUCTS, INC 401K SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 006

1c Effective date of plan 08/01/1994

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

PACIFIC COAST BUILDING PRODUCTS, INC

10600 WHITE ROCK ROAD
RANCHO CORDOVA, CA 95670

2b Employer Identification Number (EIN)
94-6103555

2c Sponsor's telephone number
916-631-6549

2d Business code (see instructions)
444190

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

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

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

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

Preparer's telephone number (optional)

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	2344
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**	2042
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	531
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2573
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	2575
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2050
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	34
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 2R 2S 2T 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)	[X]	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)	[X]	Trust
(4)	[ ]	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
PACIFIC COAST BUILDING PRODUCTS, INC 401K SAVINGS PLAN		006
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
PACIFIC COAST BUILDING PRODUCTS, INC	94-6103555	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

AMERICAN BEACON

75-2401150

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

CONESTOGA CAPITAL ADVISORS

23-3072906

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

DIMENSIONAL FUND ADVISORS

22-2370029

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

DODGE & COX

94-1441976

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

HARBOR

04-2679462

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

HARDING LOEVNER

27-0684167

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

PIMCO FUNDS

95-2632339

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

SEI

23-1707341

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

VANGUARD

23-1945930

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

HARTFORD MUTUAL FUNDS

13-3317783

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

NATIONWIDE FUND ADVISORS

52-6969857

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

PRINCIPAL FUNDS

42-1520346

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

ARTISAN

39-1811840

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

FRANKLIN TEMPLETON INVESTMENTS

94-3167260

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

HIGHMARK

31-1211022

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

VIRTUS

95-4191764

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

EATON VANCE

04-2718215

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

TOUCHSTONE

31-0487145

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

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(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?
15 19 21 25 37 38 49 50 52 60 62 63 64	SERVICE PROVIDER	68716	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

GALLINA, LLP

94-2147510

(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?
10 50	AUDITING	13750	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
PACIFIC COAST BUILDING PRODUCTS, INC 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
PACIFIC COAST BUILDING PRODUCTS, INC

D Employer Identification Number (EIN)
94-6103555

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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		26233
(2) Participant contributions	1b(2)		144090
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3225	6017
(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)	2771869	2717913
(9) Value of interest in common/collective trusts	1c(9)	0	
(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)	45617385	52273853
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	48392479	55168106
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	26506	44502
k Total liabilities (add all amounts in lines 1g through1j)	1k	26506	44502
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	48365973	55123604

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	192331	
(B) Participants	2a(1)(B)	3896703	
(C) Others (including rollovers)	2a(1)(C)	148018	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4237052
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	120474	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		120474
(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)	841272	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		841272
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		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)		7074724
c Other income	2c		32374
d Total income. Add all **income** amounts in column (b) and enter total	2d		12305896
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5388609	
(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)		5388609
f Corrective distributions (see instructions)	2f		23704
g Certain deemed distributions of participant loans (see instructions)	2g		5652
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	130300	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		130300
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5548265
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6757631
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: GALLINA, LLP **(2)** EIN: 94-2147510

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
PACIFIC COAST BUILDING PRODUCTS, INC 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
PACIFIC COAST BUILDING PRODUCTS, INC

D Employer Identification Number (EIN)
94-6103555

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** 0

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): 41-6257133

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 of 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):

Pacific Coast Building Products, Inc. 401(k) Savings Plan

Financial Statements

and Supplemental Schedule

December 31, 2013 and 2012

GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Pacific Coast Building Products, Inc.
401(k) Savings Plan

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GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Plan Sponsor
Pacific Coast Building Products, Inc. 401(k) Savings Plan
Rancho Cordova, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Pacific Coast Building Products, Inc. 401(k) Savings 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 certifications from the custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

To the Plan Sponsor
Pacific Coast Building Products, Inc. 401(k) Savings Plan
Independent Auditor's Report

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

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year), which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and 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.

Gallina LLP

Rancho Cordova, California
July 31, 2014

Pacific Coast Building Products, Inc.
401(k) Savings Plan

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
Assets:		
Investments:		
Mutual funds	$ 52,274,000	$ 45,618,000
Money market fund	6,000	3,000
Total investments	52,280,000	45,621,000
Contributions receivable	170,000	—
Notes receivable from participants	2,718,000	2,772,000
Total assets	55,168,000	48,393,000
Liabilities:		
Accounts payable and other liabilities	13,000	3,000
Excess employee contributions refundable	32,000	24,000
Total liabilities	45,000	27,000
Net assets available for benefits	$ 55,123,000	$ 48,366,000

See accompanying notes to the financial statements.

Pacific Coast Building Products, Inc.
401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Increase in net assets attributed to:		
Investment income:		
Dividends	$	841,000
Net appreciation in fair value of investments		7,075,000
Other income		32,000
Total investment income		7,948,000
Interest income on notes receivable from participants		120,000
Contributions:		
Employee		3,897,000
Employer		192,000
Rollover		148,000
Total contributions		4,237,000
Distributions to participants		5,418,000
Administrative expenses		130,000
Net increase in net assets		6,757,000
Net assets available for benefits, beginning of year		48,366,000
Net assets available for benefits, end of year	$	55,123,000

See accompanying notes to the financial statements.

(1) Description of Plan

The following description of the Pacific Coast Building Products, Inc. 401(k) Savings Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is sponsored by Pacific Coast Building Products, Inc. (Company or Employer) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is a defined contribution plan which provides for retirement, disability and death benefits for qualified employees of the Employer. Employees become eligible to participate upon completing 30 days of service and attaining the age of 18.

(b) Contributions

Participants may contribute between 0% and 100% of their compensation for the contribution period, limited to ERISA maximums. Unless otherwise elected by the participant, each new participant enters the plan with an initial deferral amount of 2% of compensation, increasing by 1% of compensation each year up to a maximum of 10% of compensation. For participants age 50 or older, an additional "catch-up" contribution was allowed up to limits as established by the IRS for the calendar year ended December 31, 2013. The Employer may match a percentage of the participants' contributions. The amount of such matching contribution, if any, will be decided annually by the Employer. During the year ended December 31, 2013, the Employer matched 50% of the first $300 of each employee's contributions.

(c) Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related Employer matching contributions, as well as the participant's share of the Plan's income (loss) and any related administrative expenses. Allocations of income and expenses are based on the proportion that each participant's account balance bears to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in Employer matching contributions is based on years of service. A participant becomes 100% vested after three years of service. However, if an active participant dies prior to attaining the normal retirement age, the participant's balance becomes 100% vested.

(e) Forfeitures

Forfeitures consist of the nonvested portion of Plan assets attributable to participants who have withdrawn from the Plan. Forfeitures may be used to pay Plan expenses or offset Employer matching contributions. At December 31, 2013 and 2012, there were no forfeited non-vested accounts. For the

year ended December 31, 2013, $2,000 of forfeitures were used to reduce the employer matching contribution.

(f) Investment Options

A participant may direct his or her contributions and the Employer matching contributions into participant directed accounts which may be invested in mutual funds currently offered under the Plan. Participants may change their investment options at any time.

(g) Distributions to Participants

Upon retirement, death, disability or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in their account or a partial withdrawal of a minimum of $1,000, provided such partial withdrawals are made no more than monthly. If a participant's account balance is less than $5,000, the participant is only allowed a lump sum distribution. All distributions are subject to the applicable provisions of the Plan document.

(h) Notes Receivable from Participants

Under the terms of the Plan, participants may borrow from their accounts up to the lesser of $50,000 or 50% of their account balance. Loan terms have no minimum duration and generally may not exceed five years except for the purchase of a primary residence. Loan transactions are treated as transfers between the investment fund and the participant loan receivable. A loan is collateralized by the balance in the participant's account and bears interest at a rate commensurate with market rates for similar loans.

(2) Summary of Significant Accounting Policies

(a) Method of Accounting

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

(b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

(c) Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

(d) Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan document.

(e) Investment Valuation and Income Recognition

The Plan's mutual fund investments are stated at fair value as determined by quoted market prices. Purchases and sales of investments are reported on a trade date basis. Net appreciation includes gains and losses on investments bought and sold, as well as held during the year net of investment management fees.

(f) Fair Value Hierarchy

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, *Fair Value Measurement* provides guidance for measuring the fair value of assets and liabilities. The objective of a fair value measurement is to determine the price that would be received when selling an asset or paid when transferring a liability. The guidance outlines a fair value hierarchy that gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

- Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

- Level 3 - Prices or valuations that require inputs that are both significant to their fair value measurement and unobservable.

(g) Contributions

Employee contributions are recorded in the period during which the Employer makes payroll deductions from the participants' earnings. Employer matching contributions are recorded in the same period.

(h) Benefits

Benefit claims reduce the net assets available for benefits when paid by the Plan.

(i) Plan Administration

The Plan's custodian and trustee, Wells Fargo Bank N.A. (Wells Fargo), is responsible for the custody and management of the Plan's assets. The Plan's investment advisor, The Advisory Group of San Francisco, is responsible for directing the trustee as to investment of the Plan's assets. All other administrative functions are provided by the Employer. Certain administrative expenses are also paid by the Employer on behalf of the Plan.

(j) Date of Management Evaluation

Management has evaluated subsequent events through July 31, 2014, the date on which the financial statements were available to be issued. No subsequent events requiring disclosure existed as of this date.

(3) Plan Termination

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

(4) Income Tax Status

The Internal Revenue Service has determined and informed the Plan by a letter dated January 14, 2004, that the Plan is qualified and the trust established under the Plan is tax exempt under the appropriate sections of the Internal Revenue Code. The Plan is utilizing a prototype document and although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan continues to fulfill the requirements of the Internal Revenue Code and ERISA, and that the trust which forms a part of the Plan, is exempt from income tax. Accordingly, no provision has been made for federal or state income taxes.

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 examinations by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2010.

(5) Investments

The following information included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified as completed and accurate by the Plan's custodian as of December 31, 2013 and 2012.

Investments at fair value:

	2013		2012	
American Beacon International Equity Fund	$ 5,493,000	*	$ 4,681,000	*
Artisan Mid Cap Value Fund	1,690,000		1,439,000	
Conestoga Small Cap Fund	1,935,000		1,495,000	
DFA International Real Estate Fund	1,229,000		1,120,000	
DFA International Small Company Portfolio	1,250,000		1,010,000	
DFA U.S. Targeted Value Fund	1,862,000		1,550,000	
Dodge & Cox Stock Fund	3,584,000	*	2,942,000	*
Franklin Real Return Fund	59,000		50,000	
Harbor Capital Appreciation Fund	2,596,000		1,955,000	
Harding Loevner International Equity Fund	4,254,000	*	3,672,000	*
Hartford Global Real Asset	1,144,000		1,039,000	
HighMark Geneva MidCap Growth Fund	-		1,375,000	
Nationwide Geneva MidCap Growth Fund	1,706,000		-	
Parametric Emerging Markets Fund	2,730,000		2,441,000	*
PIMCO Foreign Bond Fund	2,211,000		2,018,000	
PIMCO High Yield Fund	-		1,629,000	
PIMCO Total Return II Fund	5,311,000	*	5,327,000	*
Principal Diversified Real Asset	1,139,000		1,033,000	
SEI Emerging Markets Debt Fund	699,000		704,000	
Touchstone High Yield Fund	1,708,000		-	
Vanguard Short Term Investment Fund	2,160,000		2,198,000	
Vanguard Institutional Index Fund	8,374,000	*	6,867,000	*
Virtus Real Estate Securities Fund	1,140,000		1,073,000	
Wells Fargo Advantage Heritage	6,000		3,000	
	$ **52,280,000**		$ **45,621,000**	
Net appreciation in fair value of investments	$ **7,075,000**			

* Denotes investments which represent five percent or more of net assets available for benefits in either year.

Fair value measurements by hierarchy of securities by major security type are as follows:

	Fair Value	Level 1	Level 2	Level 3
At December 31, 2013				
Money market	$ 6,000	$ 6,000	$ -	$ -
Mutual funds:				
Bond funds	12,089,000	12,089,000	-	-
Growth funds	13,280,000	13,280,000	-	-
Value funds	13,879,000	13,879,000	-	-
Index funds	8,374,000	8,374,000	-	-
Real estate funds	4,652,000	4,652,000	-	-
Total mutual funds	52,274,000	52,274,000	-	-
	$ 52,280,000	$ 52,280,000	$ -	$ -
At December 31, 2012				
Money market	$ 3,000	$ 3,000	$ -	$ -
Mutual funds:				
Bond funds	11,876,000	11,876,000	-	-
Growth funds	10,988,000	10,988,000	-	-
Value funds	11,622,000	11,622,000	-	-
Index funds	6,867,000	6,867,000	-	-
Real estate funds	4,265,000	4,265,000	-	-
Total mutual funds	45,618,000	45,618,000	-	-
	$ 45,621,000	$ 45,621,000	$ -	$ -

(6) Related Party Transactions

Money market funds held by the Plan are managed by Wells Fargo, and, as such, transactions in these funds qualify as party-in-interest transactions. Any purchase or sale of these funds are open market transactions at fair market value, and as such, are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

The Company provides certain accounting and administrative services for which no fees are charged.

Pacific Coast Building Products, Inc.
401(k) Savings Plan – EIN: 94-6103555 Plan Number: 006

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

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Wells Fargo Advantage Heritage	Money Market Fund	$ 6,000
	American Beacon International Equity Fund	Mutual Fund	5,493,000
	Artisan Mid Cap Value Fund	Mutual Fund	1,690,000
	Conestoga Small Cap Fund	Mutual Fund	1,935,000
	DFA International Real Estate Fund	Mutual Fund	1,229,000
	DFA International Small Company Portfolio	Mutual Fund	1,250,000
	DFA U.S. Targeted Value Fund	Mutual Fund	1,862,000
	Dodge & Cox Stock Fund	Mutual Fund	3,584,000
	Franklin Real Return Fund	Mutual Fund	59,000
	Harbor Capital Appreciation Fund	Mutual Fund	2,596,000
	Harding Loevner International Equity Fund	Mutual Fund	4,254,000
	Hartford Global Real Asset	Mutual Fund	1,144,000
	Nationwide Geneva MidCap Growth Fund	Mutual Fund	1,706,000
	Parametric Emerging Markets Fund	Mutual Fund	2,730,000
	PIMCO Foreign Bond Fund	Mutual Fund	2,211,000
	PIMCO Total Return II Fund	Mutual Fund	5,311,000
	Principal Diversified Real Asset	Mutual Fund	1,139,000
	SEI Emerging Markets Debt Fund	Mutual Fund	699,000
	Touchstone High Yield Fund	Mutual Fund	1,708,000
	Vanguard Short Term Investment Fund	Mutual Fund	2,160,000
	Vanguard Institutional Index Fund	Mutual Fund	8,374,000
	Virtus Real Estate Securities Fund	Mutual Fund	1,140,000
*	Notes Receivable from Participants	Various fixed interest rate loans ranging from 4.25% - 9.25%	2,718,000
			$ 54,998,000

* Indicates a party-in-interest to the Plan.

See accompanying independent auditors' report.

Pacific Coast Building Products, Inc. 401(k) Savings Plan

Financial Statements

and Supplemental Schedule

December 31, 2013 and 2012

GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Pacific Coast Building Products, Inc.
401(k) Savings Plan

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GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Plan Sponsor
Pacific Coast Building Products, Inc. 401(k) Savings Plan
Rancho Cordova, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Pacific Coast Building Products, Inc. 401(k) Savings 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 certifications from the custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

To the Plan Sponsor
Pacific Coast Building Products, Inc. 401(k) Savings Plan
Independent Auditor's Report

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

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year), which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and 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.

Gallina LLP

Rancho Cordova, California
July 31, 2014

Pacific Coast Building Products, Inc.
401(k) Savings Plan

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
Assets:		
Investments:		
Mutual funds	$ 52,274,000	$ 45,618,000
Money market fund	6,000	3,000
Total investments	52,280,000	45,621,000
Contributions receivable	170,000	—
Notes receivable from participants	2,718,000	2,772,000
Total assets	55,168,000	48,393,000
Liabilities:		
Accounts payable and other liabilities	13,000	3,000
Excess employee contributions refundable	32,000	24,000
Total liabilities	45,000	27,000
Net assets available for benefits	$ 55,123,000	$ 48,366,000

See accompanying notes to the financial statements.

Pacific Coast Building Products, Inc.
401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Increase in net assets attributed to:		
Investment income:		
Dividends	$	841,000
Net appreciation in fair value of investments		7,075,000
Other income		32,000
Total investment income		7,948,000
Interest income on notes receivable from participants		120,000
Contributions:		
Employee		3,897,000
Employer		192,000
Rollover		148,000
Total contributions		4,237,000
Distributions to participants		5,418,000
Administrative expenses		130,000
Net increase in net assets		6,757,000
Net assets available for benefits, beginning of year		48,366,000
Net assets available for benefits, end of year	$	55,123,000

See accompanying notes to the financial statements.

(1) Description of Plan

The following description of the Pacific Coast Building Products, Inc. 401(k) Savings Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is sponsored by Pacific Coast Building Products, Inc. (Company or Employer) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is a defined contribution plan which provides for retirement, disability and death benefits for qualified employees of the Employer. Employees become eligible to participate upon completing 30 days of service and attaining the age of 18.

(b) Contributions

Participants may contribute between 0% and 100% of their compensation for the contribution period, limited to ERISA maximums. Unless otherwise elected by the participant, each new participant enters the plan with an initial deferral amount of 2% of compensation, increasing by 1% of compensation each year up to a maximum of 10% of compensation. For participants age 50 or older, an additional "catch-up" contribution was allowed up to limits as established by the IRS for the calendar year ended December 31, 2013. The Employer may match a percentage of the participants' contributions. The amount of such matching contribution, if any, will be decided annually by the Employer. During the year ended December 31, 2013, the Employer matched 50% of the first $300 of each employee's contributions.

(c) Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related Employer matching contributions, as well as the participant's share of the Plan's income (loss) and any related administrative expenses. Allocations of income and expenses are based on the proportion that each participant's account balance bears to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in Employer matching contributions is based on years of service. A participant becomes 100% vested after three years of service. However, if an active participant dies prior to attaining the normal retirement age, the participant's balance becomes 100% vested.

(e) Forfeitures

Forfeitures consist of the nonvested portion of Plan assets attributable to participants who have withdrawn from the Plan. Forfeitures may be used to pay Plan expenses or offset Employer matching contributions. At December 31, 2013 and 2012, there were no forfeited non-vested accounts. For the

year ended December 31, 2013, $2,000 of forfeitures were used to reduce the employer matching contribution.

(f) Investment Options

A participant may direct his or her contributions and the Employer matching contributions into participant directed accounts which may be invested in mutual funds currently offered under the Plan. Participants may change their investment options at any time.

(g) Distributions to Participants

Upon retirement, death, disability or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in their account or a partial withdrawal of a minimum of $1,000, provided such partial withdrawals are made no more than monthly. If a participant's account balance is less than $5,000, the participant is only allowed a lump sum distribution. All distributions are subject to the applicable provisions of the Plan document.

(h) Notes Receivable from Participants

Under the terms of the Plan, participants may borrow from their accounts up to the lesser of $50,000 or 50% of their account balance. Loan terms have no minimum duration and generally may not exceed five years except for the purchase of a primary residence. Loan transactions are treated as transfers between the investment fund and the participant loan receivable. A loan is collateralized by the balance in the participant's account and bears interest at a rate commensurate with market rates for similar loans.

(2) Summary of Significant Accounting Policies

(a) Method of Accounting

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

(b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

(c) Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

(d) Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan document.

(e) Investment Valuation and Income Recognition

The Plan's mutual fund investments are stated at fair value as determined by quoted market prices. Purchases and sales of investments are reported on a trade date basis. Net appreciation includes gains and losses on investments bought and sold, as well as held during the year net of investment management fees.

(f) Fair Value Hierarchy

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, *Fair Value Measurement* provides guidance for measuring the fair value of assets and liabilities. The objective of a fair value measurement is to determine the price that would be received when selling an asset or paid when transferring a liability. The guidance outlines a fair value hierarchy that gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

- Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

- Level 3 - Prices or valuations that require inputs that are both significant to their fair value measurement and unobservable.

(g) Contributions

Employee contributions are recorded in the period during which the Employer makes payroll deductions from the participants' earnings. Employer matching contributions are recorded in the same period.

(h) Benefits

Benefit claims reduce the net assets available for benefits when paid by the Plan.

(i) Plan Administration

The Plan's custodian and trustee, Wells Fargo Bank N.A. (Wells Fargo), is responsible for the custody and management of the Plan's assets. The Plan's investment advisor, The Advisory Group of San Francisco, is responsible for directing the trustee as to investment of the Plan's assets. All other administrative functions are provided by the Employer. Certain administrative expenses are also paid by the Employer on behalf of the Plan.

(j) Date of Management Evaluation

Management has evaluated subsequent events through July 31, 2014, the date on which the financial statements were available to be issued. No subsequent events requiring disclosure existed as of this date.

(3) Plan Termination

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

(4) Income Tax Status

The Internal Revenue Service has determined and informed the Plan by a letter dated January 14, 2004, that the Plan is qualified and the trust established under the Plan is tax exempt under the appropriate sections of the Internal Revenue Code. The Plan is utilizing a prototype document and although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan continues to fulfill the requirements of the Internal Revenue Code and ERISA, and that the trust which forms a part of the Plan, is exempt from income tax. Accordingly, no provision has been made for federal or state income taxes.

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 examinations by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2010.

(5) Investments

The following information included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified as completed and accurate by the Plan's custodian as of December 31, 2013 and 2012.

Investments at fair value:

	2013		2012	
American Beacon International Equity Fund	$ 5,493,000	*	$ 4,681,000	*
Artisan Mid Cap Value Fund	1,690,000		1,439,000	
Conestoga Small Cap Fund	1,935,000		1,495,000	
DFA International Real Estate Fund	1,229,000		1,120,000	
DFA International Small Company Portfolio	1,250,000		1,010,000	
DFA U.S. Targeted Value Fund	1,862,000		1,550,000	
Dodge & Cox Stock Fund	3,584,000	*	2,942,000	*
Franklin Real Return Fund	59,000		50,000	
Harbor Capital Appreciation Fund	2,596,000		1,955,000	
Harding Loevner International Equity Fund	4,254,000	*	3,672,000	*
Hartford Global Real Asset	1,144,000		1,039,000	
HighMark Geneva MidCap Growth Fund	-		1,375,000	
Nationwide Geneva MidCap Growth Fund	1,706,000		-	
Parametric Emerging Markets Fund	2,730,000		2,441,000	*
PIMCO Foreign Bond Fund	2,211,000		2,018,000	
PIMCO High Yield Fund	-		1,629,000	
PIMCO Total Return II Fund	5,311,000	*	5,327,000	*
Principal Diversified Real Asset	1,139,000		1,033,000	
SEI Emerging Markets Debt Fund	699,000		704,000	
Touchstone High Yield Fund	1,708,000		-	
Vanguard Short Term Investment Fund	2,160,000		2,198,000	
Vanguard Institutional Index Fund	8,374,000	*	6,867,000	*
Virtus Real Estate Securities Fund	1,140,000		1,073,000	
Wells Fargo Advantage Heritage	6,000		3,000	
	$ **52,280,000**		$ **45,621,000**	
Net appreciation in fair value of investments	$ **7,075,000**			

* Denotes investments which represent five percent or more of net assets available for benefits in either year.

Fair value measurements by hierarchy of securities by major security type are as follows:

	Fair Value	Level 1	Level 2	Level 3
At December 31, 2013				
Money market	$ 6,000	$ 6,000	$ -	$ -
Mutual funds:				
Bond funds	12,089,000	12,089,000	-	-
Growth funds	13,280,000	13,280,000	-	-
Value funds	13,879,000	13,879,000	-	-
Index funds	8,374,000	8,374,000	-	-
Real estate funds	4,652,000	4,652,000	-	-
Total mutual funds	52,274,000	52,274,000	-	-
	$ 52,280,000	$ 52,280,000	$ -	$ -
At December 31, 2012				
Money market	$ 3,000	$ 3,000	$ -	$ -
Mutual funds:				
Bond funds	11,876,000	11,876,000	-	-
Growth funds	10,988,000	10,988,000	-	-
Value funds	11,622,000	11,622,000	-	-
Index funds	6,867,000	6,867,000	-	-
Real estate funds	4,265,000	4,265,000	-	-
Total mutual funds	45,618,000	45,618,000	-	-
	$ 45,621,000	$ 45,621,000	$ -	$ -

(6) Related Party Transactions

Money market funds held by the Plan are managed by Wells Fargo, and, as such, transactions in these funds qualify as party-in-interest transactions. Any purchase or sale of these funds are open market transactions at fair market value, and as such, are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

The Company provides certain accounting and administrative services for which no fees are charged.

Pacific Coast Building Products, Inc.
401(k) Savings Plan – EIN: 94-6103555 Plan Number: 006

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

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Wells Fargo Advantage Heritage	Money Market Fund	$ 6,000
	American Beacon International Equity Fund	Mutual Fund	5,493,000
	Artisan Mid Cap Value Fund	Mutual Fund	1,690,000
	Conestoga Small Cap Fund	Mutual Fund	1,935,000
	DFA International Real Estate Fund	Mutual Fund	1,229,000
	DFA International Small Company Portfolio	Mutual Fund	1,250,000
	DFA U.S. Targeted Value Fund	Mutual Fund	1,862,000
	Dodge & Cox Stock Fund	Mutual Fund	3,584,000
	Franklin Real Return Fund	Mutual Fund	59,000
	Harbor Capital Appreciation Fund	Mutual Fund	2,596,000
	Harding Loevner International Equity Fund	Mutual Fund	4,254,000
	Hartford Global Real Asset	Mutual Fund	1,144,000
	Nationwide Geneva MidCap Growth Fund	Mutual Fund	1,706,000
	Parametric Emerging Markets Fund	Mutual Fund	2,730,000
	PIMCO Foreign Bond Fund	Mutual Fund	2,211,000
	PIMCO Total Return II Fund	Mutual Fund	5,311,000
	Principal Diversified Real Asset	Mutual Fund	1,139,000
	SEI Emerging Markets Debt Fund	Mutual Fund	699,000
	Touchstone High Yield Fund	Mutual Fund	1,708,000
	Vanguard Short Term Investment Fund	Mutual Fund	2,160,000
	Vanguard Institutional Index Fund	Mutual Fund	8,374,000
	Virtus Real Estate Securities Fund	Mutual Fund	1,140,000
*	Notes Receivable from Participants	Various fixed interest rate loans ranging from 4.25% - 9.25%	2,718,000
			$ 54,998,000

* Indicates a party-in-interest to the Plan.

See accompanying independent auditors' report.

Pacific Coast Building Products, Inc. 401(k) Savings Plan

Financial Statements

and Supplemental Schedule

December 31, 2013 and 2012

GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Pacific Coast Building Products, Inc.
401(k) Savings Plan

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GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Plan Sponsor
Pacific Coast Building Products, Inc. 401(k) Savings Plan
Rancho Cordova, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Pacific Coast Building Products, Inc. 401(k) Savings 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 certifications from the custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

To the Plan Sponsor
Pacific Coast Building Products, Inc. 401(k) Savings Plan
Independent Auditor's Report

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

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year), which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and 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.

Gallina LLP

Rancho Cordova, California
July 31, 2014

Pacific Coast Building Products, Inc.
401(k) Savings Plan

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
Assets:		
Investments:		
Mutual funds	$ 52,274,000	$ 45,618,000
Money market fund	6,000	3,000
Total investments	52,280,000	45,621,000
Contributions receivable	170,000	—
Notes receivable from participants	2,718,000	2,772,000
Total assets	55,168,000	48,393,000
Liabilities:		
Accounts payable and other liabilities	13,000	3,000
Excess employee contributions refundable	32,000	24,000
Total liabilities	45,000	27,000
Net assets available for benefits	$ 55,123,000	$ 48,366,000

See accompanying notes to the financial statements.

Pacific Coast Building Products, Inc.
401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Increase in net assets attributed to:		
Investment income:		
Dividends	$	841,000
Net appreciation in fair value of investments		7,075,000
Other income		32,000
Total investment income		7,948,000
Interest income on notes receivable from participants		120,000
Contributions:		
Employee		3,897,000
Employer		192,000
Rollover		148,000
Total contributions		4,237,000
Distributions to participants		5,418,000
Administrative expenses		130,000
Net increase in net assets		6,757,000
Net assets available for benefits, beginning of year		48,366,000
Net assets available for benefits, end of year	$	55,123,000

See accompanying notes to the financial statements.

(1) Description of Plan

The following description of the Pacific Coast Building Products, Inc. 401(k) Savings Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is sponsored by Pacific Coast Building Products, Inc. (Company or Employer) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is a defined contribution plan which provides for retirement, disability and death benefits for qualified employees of the Employer. Employees become eligible to participate upon completing 30 days of service and attaining the age of 18.

(b) Contributions

Participants may contribute between 0% and 100% of their compensation for the contribution period, limited to ERISA maximums. Unless otherwise elected by the participant, each new participant enters the plan with an initial deferral amount of 2% of compensation, increasing by 1% of compensation each year up to a maximum of 10% of compensation. For participants age 50 or older, an additional "catch-up" contribution was allowed up to limits as established by the IRS for the calendar year ended December 31, 2013. The Employer may match a percentage of the participants' contributions. The amount of such matching contribution, if any, will be decided annually by the Employer. During the year ended December 31, 2013, the Employer matched 50% of the first $300 of each employee's contributions.

(c) Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related Employer matching contributions, as well as the participant's share of the Plan's income (loss) and any related administrative expenses. Allocations of income and expenses are based on the proportion that each participant's account balance bears to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in Employer matching contributions is based on years of service. A participant becomes 100% vested after three years of service. However, if an active participant dies prior to attaining the normal retirement age, the participant's balance becomes 100% vested.

(e) Forfeitures

Forfeitures consist of the nonvested portion of Plan assets attributable to participants who have withdrawn from the Plan. Forfeitures may be used to pay Plan expenses or offset Employer matching contributions. At December 31, 2013 and 2012, there were no forfeited non-vested accounts. For the

year ended December 31, 2013, $2,000 of forfeitures were used to reduce the employer matching contribution.

(f) Investment Options

A participant may direct his or her contributions and the Employer matching contributions into participant directed accounts which may be invested in mutual funds currently offered under the Plan. Participants may change their investment options at any time.

(g) Distributions to Participants

Upon retirement, death, disability or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in their account or a partial withdrawal of a minimum of $1,000, provided such partial withdrawals are made no more than monthly. If a participant's account balance is less than $5,000, the participant is only allowed a lump sum distribution. All distributions are subject to the applicable provisions of the Plan document.

(h) Notes Receivable from Participants

Under the terms of the Plan, participants may borrow from their accounts up to the lesser of $50,000 or 50% of their account balance. Loan terms have no minimum duration and generally may not exceed five years except for the purchase of a primary residence. Loan transactions are treated as transfers between the investment fund and the participant loan receivable. A loan is collateralized by the balance in the participant's account and bears interest at a rate commensurate with market rates for similar loans.

(2) Summary of Significant Accounting Policies

(a) Method of Accounting

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

(b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

(c) Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

(d) Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan document.

(e) Investment Valuation and Income Recognition

The Plan's mutual fund investments are stated at fair value as determined by quoted market prices. Purchases and sales of investments are reported on a trade date basis. Net appreciation includes gains and losses on investments bought and sold, as well as held during the year net of investment management fees.

(f) Fair Value Hierarchy

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, *Fair Value Measurement* provides guidance for measuring the fair value of assets and liabilities. The objective of a fair value measurement is to determine the price that would be received when selling an asset or paid when transferring a liability. The guidance outlines a fair value hierarchy that gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

- Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

- Level 3 - Prices or valuations that require inputs that are both significant to their fair value measurement and unobservable.

(g) Contributions

Employee contributions are recorded in the period during which the Employer makes payroll deductions from the participants' earnings. Employer matching contributions are recorded in the same period.

(h) Benefits

Benefit claims reduce the net assets available for benefits when paid by the Plan.

(i) Plan Administration

The Plan's custodian and trustee, Wells Fargo Bank N.A. (Wells Fargo), is responsible for the custody and management of the Plan's assets. The Plan's investment advisor, The Advisory Group of San Francisco, is responsible for directing the trustee as to investment of the Plan's assets. All other administrative functions are provided by the Employer. Certain administrative expenses are also paid by the Employer on behalf of the Plan.

(j) Date of Management Evaluation

Management has evaluated subsequent events through July 31, 2014, the date on which the financial statements were available to be issued. No subsequent events requiring disclosure existed as of this date.

(3) Plan Termination

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

(4) Income Tax Status

The Internal Revenue Service has determined and informed the Plan by a letter dated January 14, 2004, that the Plan is qualified and the trust established under the Plan is tax exempt under the appropriate sections of the Internal Revenue Code. The Plan is utilizing a prototype document and although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan continues to fulfill the requirements of the Internal Revenue Code and ERISA, and that the trust which forms a part of the Plan, is exempt from income tax. Accordingly, no provision has been made for federal or state income taxes.

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 examinations by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2010.

(5) Investments

The following information included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified as completed and accurate by the Plan's custodian as of December 31, 2013 and 2012.

Investments at fair value:

	2013		2012	
American Beacon International Equity Fund	$ 5,493,000	*	$ 4,681,000	*
Artisan Mid Cap Value Fund	1,690,000		1,439,000	
Conestoga Small Cap Fund	1,935,000		1,495,000	
DFA International Real Estate Fund	1,229,000		1,120,000	
DFA International Small Company Portfolio	1,250,000		1,010,000	
DFA U.S. Targeted Value Fund	1,862,000		1,550,000	
Dodge & Cox Stock Fund	3,584,000	*	2,942,000	*
Franklin Real Return Fund	59,000		50,000	
Harbor Capital Appreciation Fund	2,596,000		1,955,000	
Harding Loevner International Equity Fund	4,254,000	*	3,672,000	*
Hartford Global Real Asset	1,144,000		1,039,000	
HighMark Geneva MidCap Growth Fund	-		1,375,000	
Nationwide Geneva MidCap Growth Fund	1,706,000		-	
Parametric Emerging Markets Fund	2,730,000		2,441,000	*
PIMCO Foreign Bond Fund	2,211,000		2,018,000	
PIMCO High Yield Fund	-		1,629,000	
PIMCO Total Return II Fund	5,311,000	*	5,327,000	*
Principal Diversified Real Asset	1,139,000		1,033,000	
SEI Emerging Markets Debt Fund	699,000		704,000	
Touchstone High Yield Fund	1,708,000		-	
Vanguard Short Term Investment Fund	2,160,000		2,198,000	
Vanguard Institutional Index Fund	8,374,000	*	6,867,000	*
Virtus Real Estate Securities Fund	1,140,000		1,073,000	
Wells Fargo Advantage Heritage	6,000		3,000	
	$ **52,280,000**		$ **45,621,000**	
Net appreciation in fair value of investments	$ **7,075,000**			

* Denotes investments which represent five percent or more of net assets available for benefits in either year.

Fair value measurements by hierarchy of securities by major security type are as follows:

	Fair Value	Level 1	Level 2	Level 3
At December 31, 2013				
Money market	$ 6,000	$ 6,000	$ -	$ -
Mutual funds:				
Bond funds	12,089,000	12,089,000	-	-
Growth funds	13,280,000	13,280,000	-	-
Value funds	13,879,000	13,879,000	-	-
Index funds	8,374,000	8,374,000	-	-
Real estate funds	4,652,000	4,652,000	-	-
Total mutual funds	52,274,000	52,274,000	-	-
	$ 52,280,000	$ 52,280,000	$ -	$ -
At December 31, 2012				
Money market	$ 3,000	$ 3,000	$ -	$ -
Mutual funds:				
Bond funds	11,876,000	11,876,000	-	-
Growth funds	10,988,000	10,988,000	-	-
Value funds	11,622,000	11,622,000	-	-
Index funds	6,867,000	6,867,000	-	-
Real estate funds	4,265,000	4,265,000	-	-
Total mutual funds	45,618,000	45,618,000	-	-
	$ 45,621,000	$ 45,621,000	$ -	$ -

(6) Related Party Transactions

Money market funds held by the Plan are managed by Wells Fargo, and, as such, transactions in these funds qualify as party-in-interest transactions. Any purchase or sale of these funds are open market transactions at fair market value, and as such, are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

The Company provides certain accounting and administrative services for which no fees are charged.

Pacific Coast Building Products, Inc.
401(k) Savings Plan – EIN: 94-6103555 Plan Number: 006

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

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Wells Fargo Advantage Heritage	Money Market Fund	$ 6,000
	American Beacon International Equity Fund	Mutual Fund	5,493,000
	Artisan Mid Cap Value Fund	Mutual Fund	1,690,000
	Conestoga Small Cap Fund	Mutual Fund	1,935,000
	DFA International Real Estate Fund	Mutual Fund	1,229,000
	DFA International Small Company Portfolio	Mutual Fund	1,250,000
	DFA U.S. Targeted Value Fund	Mutual Fund	1,862,000
	Dodge & Cox Stock Fund	Mutual Fund	3,584,000
	Franklin Real Return Fund	Mutual Fund	59,000
	Harbor Capital Appreciation Fund	Mutual Fund	2,596,000
	Harding Loevner International Equity Fund	Mutual Fund	4,254,000
	Hartford Global Real Asset	Mutual Fund	1,144,000
	Nationwide Geneva MidCap Growth Fund	Mutual Fund	1,706,000
	Parametric Emerging Markets Fund	Mutual Fund	2,730,000
	PIMCO Foreign Bond Fund	Mutual Fund	2,211,000
	PIMCO Total Return II Fund	Mutual Fund	5,311,000
	Principal Diversified Real Asset	Mutual Fund	1,139,000
	SEI Emerging Markets Debt Fund	Mutual Fund	699,000
	Touchstone High Yield Fund	Mutual Fund	1,708,000
	Vanguard Short Term Investment Fund	Mutual Fund	2,160,000
	Vanguard Institutional Index Fund	Mutual Fund	8,374,000
	Virtus Real Estate Securities Fund	Mutual Fund	1,140,000
*	Notes Receivable from Participants	Various fixed interest rate loans ranging from 4.25% - 9.25%	2,718,000
			$ 54,998,000

* Indicates a party-in-interest to the Plan.

See accompanying independent auditors' report.