# 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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 09/01/1972

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

WALTER P MOORE & ASSOCIATES, INC.

1301 MCKINNEY, SUITE 1100
HOUSTON, TX 77010

**2b** Employer Identification Number (EIN)
74-1554339

**2c** Sponsor's telephone number
713-630-7300

**2d** Business code (see instructions)
541310

**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. | 10/13/2014 | THOMAS MAGNUSSON |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/13/2014 | THOMAS MAGNUSSON |
| | **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)

BKD, LLP

2800 POST OAK BLVD., STE 3200
HOUSTON, TX 77056

Preparer's telephone number (optional)
713-499-4600

| | | |
|---|---|---|
| **3a** Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address | **3b** Administrator's EIN | |
| | **3c** Administrator's telephone number | |
| **4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** EIN | |
| **a** Sponsor's name | **4c** PN | |
| **5** Total number of participants at the beginning of the plan year | **5** | 490 |
| **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** | 373 |
| **b** Retired or separated participants receiving benefits | **6b** | |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 165 |
| **d** Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 538 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | |
| **f** Total. Add lines **6d** and **6e** | **6f** | 538 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 509 |
| **h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | |
| **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) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [ ] Insurance | **(1)** | [ ] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(4)** | [ ] General assets of the sponsor |

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

**a Pension Schedules**

**(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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2013**<br>**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) ▶ | |
|---|---|---|
| WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN | | 002 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| WALTER P MOORE & ASSOCIATES, INC. | 74-1554339 | |

## Part I Service Provider Information (see instructions)

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

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

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

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

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

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

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

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04-2647786

| (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? |
|---|---|---|---|---|---|---|
| 37 64 65 71 | RECORDKEEPER | 6167 | Yes [X] No [ ] | Yes [X] No [ ] | | Yes [X] No [ ] |

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

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

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

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

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

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

| (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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
WALTER P MOORE & ASSOCIATES, INC.

**D** Employer Identification Number (EIN)
74-1554339

## 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 | 32 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 0 | 745882 |
| **(2)** Participant contributions | 1b(2) | 100305 | 132621 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 1974580 | 1952422 |
| **(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) | 467500 | 472431 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 32524246 | 41734456 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 2902038 | 3539279 |

| | | | (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 | 37968701 | 48577091 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | | |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 37968701 | 48577091 |

## 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) | 745882 | |
| | **(B)** Participants | 2a(1)(B) | 2185650 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 74527 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 3006059 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 262 | |
| | **(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) | 28402 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 28664 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | 10718 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 1952392 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1963110 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 1939762 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 1859137 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 80625 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | 172493 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 172493 |

| | | (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) | | 6743478 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 11994429 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1381258 | |
| (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) | | 1381258 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 1750 |
| 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) | 3031 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 3031 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1386039 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 10608390 |
| 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: BKD, LLP **(2)** EIN: 44-0160260

**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 | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
WALTER P MOORE & ASSOCIATES, INC.

**D** Employer Identification Number (EIN)
74-1554339

## 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**

**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): 04-6568107

**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** 0

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b** 0

**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** | 0 |

**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):

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan

EIN 74-1554339 PN 002

Auditor's Report and Financial Statements

December 31, 2013 and 2012

BKD LLP
CPAs & Advisors

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
### December 31, 2013 and 2012

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BKD LLP
CPAs & Advisors

2800 Post Oak Boulevard, Suite 3200 // Houston, TX 77056-6167
713.499.4600 // fax 713.499.4699 // bkd.com

# Independent Auditor's Report

Plan Administrator
Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Houston, Texas

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Walter P. Moore and Associates, Inc. 401(k) Profit Sharing Plan, which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements

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

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

### *Auditor's Responsibility*

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

### *Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*, the Plan Administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3 and notes receivable from participants and related interest income, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and notes receivable from participants and executes investment transactions related to these assets. The Plan Administrator has obtained a certification from the trustee as of and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate to the best of their knowledge.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

***Disclaimer of Opinion***

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* on 2013 financial statements 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 2013 financial statements.

***Prior Year Disclaimer of Opinion by Other Auditor***

Other auditors were engaged to audit the financial statements of the Plan as of and for the year ended December 31, 2012, whose report dated November 15, 2013, disclaimed an opinion on those financial statements as a result of the omission of certain audit procedures at the request of management as permitted by 29 CFR 2520.103-8 of Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*.

***Other Matter***

The supplemental schedule listed in the table of contents is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

**Report on Form and Content With Department of Labor Rules and Regulations**

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

BKD, LLP

Houston, Texas
October 2, 2014

Federal Employer Identification Number: 44-0160260

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## Statements of Net Assets Available for Benefits
## December 31, 2013 and 2012

| | 2013 | 2012 |
|---|---|---|
| **Assets** | | |
| **Investments, At Fair Value** | $ 47,226,157 | $ 37,400,864 |
| **Receivables** | | |
| Employer's contributions | 745,882 | - |
| Participants' contributions | 132,621 | 100,305 |
| Notes receivable from participants | 472,431 | 467,500 |
| Total receivables | 1,350,934 | 567,805 |
| **Cash** | - | 32 |
| **Net Assets Available for Benefits** | $ 48,577,091 | $ 37,968,701 |

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## Statement of Changes in Net Assets Available for Benefits
## Year Ended December 31, 2013

| | | |
|---|---|---|
| **Investment Income** | | |
| Net appreciation in fair value of investments | $ | 6,996,596 |
| Interest | | 262 |
| Dividends | | 1,963,110 |
| Net investment income | | 8,959,968 |
| **Interest Income on Notes Receivable From Participants** | | 28,402 |
| **Contributions** | | |
| Employer | | 745,882 |
| Participants | | 2,185,650 |
| Rollovers | | 74,527 |
| Total contributions | | 3,006,059 |
| Total additions | | 11,994,429 |
| **Deductions** | | |
| Benefits paid to participants | | 1,383,008 |
| Administrative expenses | | 3,031 |
| Total deductions | | 1,386,039 |
| **Net Increase** | | 10,608,390 |
| **Net Assets Available for Benefits, Beginning of Year** | | 37,968,701 |
| **Net Assets Available for Benefits, End of Year** | $ | 48,577,091 |

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## Notes to Financial Statements
## December 31, 2013 and 2012

## Note 1: Description of the Plan

The following description of Walter P. Moore and Associates, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the *Plan Document* and *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

### *General*

The Plan is a defined contribution plan sponsored by Walter P. Moore and Associates, Inc. (the Company), for the benefit of its employees who have attained age 18. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Fidelity Management Trust Company (Fidelity) is the trustee of the Plan and serves as Plan custodian.

### *Contributions*

Participants may elect to defer a percentage of their compensation as contributions to the Plan, as allowed by the Internal Revenue Code (the IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. A participant may elect to have all or a portion of the participant's elective deferrals to be Roth-elective deferrals when contributed to the Plan. Participants may also elect to make after-tax contributions or contribute amounts representing rollover contributions from other qualified benefit plans. The Company may elect to make discretionary matching and profit sharing contributions as determined by the Board of Directors. For the year ended December 31, 2013, the Company elected to make discretionary profit sharing contribution at 3 percent of eligible compensations to eligible participants. The Company did not make any matching or profit sharing contributions for the year ended December 31, 2012. Contributions are subject to certain limitations. Forfeitures are used to reduce Company contributions.

### *Participant Investment Account Options*

Participants direct the investment of their contributions, as well as the Company's contribution, into various investment options offered by the Plan. These investment options include mutual funds, money market funds and a self-directed brokerage account. The Fidelity Brokerage Link Account (self-directed brokerage account) allows participants to invest in additional mutual funds and individual stocks, subject to certain minimum balance requirements and other restrictions, as defined in the *Plan Document*.

The *Plan Document* includes an automatic deferral feature, whereby a participant is treated as electing to defer 6 percent of eligible compensation unless the participant made an affirmative election otherwise. The automatic deferral feature also provides for an annual increase of 1 percent in the percentage deferred and ultimately capped at 10 percent.

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## Notes to Financial Statements
## December 31, 2013 and 2012

### *Participant Accounts*

Each participant's account is credited with the participant's contributions, the Company's contribution and plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefits to which a participant is entitled are the benefits that can be provided from the participant's vested account.

### *Vesting*

Participants are immediately vested in their voluntary contributions and rollover contributions, plus earnings thereon. Effective July 1, 2008, participants are immediately vested in the Company's nonelective contributions and matching contributions. Prior to that date, vesting in the Company's nonelective contributions and matching contribution portions of their accounts, plus earnings thereon, is based on years of continuous service. A participant is fully vested after five years of continuous service. The non-vested balance is forfeited upon termination of service. Forfeitures are used to reduce future employer contributions.

### *Payment of Benefits*

Upon termination of service, a participant's vested benefits may be paid out as a lump-sum distribution or a direct rollover.

### *Forfeited Accounts*

At December 31, 2013 and 2012, forfeited non-vested accounts totaled $110,172 and $103,952, respectively. These accounts will be used to reduce future employer contributions.

### *Notes Receivable From Participants*

The *Plan Document* includes provisions authorizing loans from the Plan to active eligible participants. The minimum amount of a loan shall be $1,000. The maximum amount of a participant's loan is determined by the available loan balance restricted to the lesser of $50,000 or 50 percent of the participant's vested account balance. All loans are covered by demand notes and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholdings, unless the participant is paying the loan in full. Interest on the loans is based on local prevailing rates as determined by the Plan Administrator.

### *Plan Termination*

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

## Note 2: Summary of Significant Accounting Policies

### *Basis of Accounting*

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

### *Use of Estimates*

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

### *Valuation of Investments and Income Recognition*

Quoted market prices are used to value mutual funds as provided by Fidelity. Mutual funds are valued at the net asset value of shares held by the Plan at year-end. Money market funds are valued at amortized cost, which approximates fair value.

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

### *Notes Receivable From Participants*

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the *Plan Document*.

### *Plan Tax Status*

The Plan operates under an adoption agreement in connection with a volume submitter profit sharing plan and trust/custodial document sponsored by Fidelity Management & Research Company. This prototype plan document has been filed with the appropriate agency and obtained an opinion letter dated March 31, 2008, from the Internal Revenue Service stating that the prototype plan and related trust, as then designed, constituted a qualified plan under Section 401 of the IRC and, therefore, were not subject to tax. The Plan has been amended since receiving the opinion letter. The Plan has not obtained or requested a determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

With a few exceptions, the Plan is no longer subject to U.S. Federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2010.

### *Payment of Benefits*

Benefit payments to participants are recorded upon distribution.

### *Administrative Expenses*

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

## Note 3: Investments

The Plan's investments are held by Fidelity. The Plan's investments (including investments bought, sold and held during the year) appreciated in fair value as follows:

| | 2013 | |
|---|---|---|
| | Net Appreciation in Fair Value During Year | Fair Value at End of Year |
| Mutual funds | $ 6,501,052 | $ 41,734,456 |
| Self-directed brokerage account | 495,544 | 3,539,279 |
| Money market fund | - | 1,952,422 |
| | $ 6,996,596 | $ 47,226,157 |

The fair value of individual investments that represented 5 percent or more of the Plan's net assets available for benefits were as shown on the following page.

| | 2013 | 2012 |
|---|---|---|
| Fidelity Contrafund K Fund | $ 8,979,930 | $ 7,120,949 |
| Fidelity Puritan K Fund | 4,006,951 | 3,349,445 |
| Spartan 500 Index Fund | 3,060,878 | 2,308,981 |
| PIMCO Total Return Institutional Fund | * | 2,138,050 |
| Fidelity Retirement Money Market Fund | * | 1,974,580 |

*Investment did not represent 5 percent or more of the Plan's net assets at the respective year-end.

Interest and dividends realized on the Plan's investments for the year ended December 31, 2013 were $1,963,372.

## Note 4: Party-in-interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee organization, or relatives of such persons.

The Plan invests in certain funds of the Plan trustee. The Company provides certain administrative services at no cost to the Plan.

## Note 5: Disclosure About Fair Value of Plan Assets

Fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets or liabilities.

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

### *Recurring Measurements*

The tables on the following pages present the fair value measurements of assets and liabilities recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2013 and 2012.

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## Notes to Financial Statements
## December 31, 2013 and 2012

| | 2013 | | | |
|---|---|---|---|---|
| | | Fair Value Measurements Using | | |
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual funds: | | | | |
| Blended fund | $ 4,006,951 | $ 4,006,951 | $ - | $ - |
| Fixed income funds | 2,428,693 | 2,428,693 | - | - |
| Growth funds | 18,019,136 | 18,019,136 | - | - |
| Target funds | 11,547,708 | 11,547,708 | - | - |
| Value funds | 5,731,968 | 5,731,968 | - | - |
| Total mutual funds | 41,734,456 | 41,734,456 | 0 | 0 |
| Money market fund | 1,952,422 | 1,952,422 | 0 | 0 |
| Self-directed brokerage accounts: | | | | |
| Mutual funds: | | | | |
| Blended funds | 1,058,658 | 1,058,658 | - | - |
| Bond funds | 669,278 | 669,278 | - | - |
| Growth funds | 369,546 | 369,546 | - | - |
| Value funds | 27,341 | 27,341 | - | - |
| Other funds | 7,188 | 7,188 | - | - |
| Common stocks: | | | | |
| Basic materials | 218,062 | 218,062 | - | - |
| Consumer goods | 76,827 | 76,827 | - | - |
| Financial | 230,832 | 230,832 | - | - |
| Growth | 12,402 | 12,402 | - | - |
| Health care | 38,620 | 38,620 | - | - |
| Industrial goods | 37,819 | 37,819 | - | - |
| Services | 61,011 | 61,011 | - | - |
| Technology | 228,200 | 228,200 | - | - |
| Others | 25,072 | 25,072 | - | - |
| Money market fund | 478,423 | 478,423 | - | - |
| Total self-directed brokerage accounts | 3,539,279 | 3,539,279 | 0 | 0 |
| Total | $ 47,226,157 | $ 47,226,157 | $ 0 | $ 0 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## Notes to Financial Statements
## December 31, 2013 and 2012

| | 2012 | | | |
|---|---|---|---|---|
| | | Fair Value Measurements Using | | |
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual funds: | | | | |
| Blended fund | $ 3,349,445 | $ 3,349,445 | $ - | $ - |
| Fixed income funds | 2,792,789 | 2,792,789 | - | - |
| Growth funds | 13,347,546 | 13,347,546 | - | - |
| Target funds | 8,966,124 | 8,966,124 | - | - |
| Value funds | 4,068,342 | 4,068,342 | - | - |
| Total mutual funds | 32,524,246 | 32,524,246 | 0 | 0 |
| Money market fund | 1,974,580 | 1,974,580 | 0 | 0 |
| Self-directed brokerage accounts: | | | | |
| Mutual funds: | | | | |
| Blended funds | 841,048 | 841,048 | - | - |
| Bond funds | 704,282 | 704,282 | - | - |
| Growth funds | 177,747 | 177,747 | - | - |
| Value funds | 19,132 | 19,132 | - | - |
| Other funds | 8,090 | 8,090 | - | - |
| Common stocks: | | | | |
| Basic materials | 153,813 | 153,813 | - | - |
| Commodity | 3,456 | 3,456 | - | - |
| Consumer goods | 30,514 | 30,514 | - | - |
| Financial | 192,651 | 192,651 | - | - |
| Health care | 20,883 | 20,883 | - | - |
| Industrial goods | 2,140 | 2,140 | - | - |
| Services | 94,203 | 94,203 | - | - |
| Technology | 200,314 | 200,314 | - | - |
| Utilities | 6,225 | 6,225 | - | - |
| Value | 11,752 | 11,752 | - | - |
| Government bonds | 40,000 | 40,000 | - | - |
| Others | 17,606 | 17,606 | - | - |
| Money market fund | 378,182 | 378,182 | - | - |
| Total self-directed brokerage accounts | 2,902,038 | 2,902,038 | 0 | 0 |
| Total | $ 37,400,864 | $ 37,400,864 | $ 0 | $ 0 |

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2013 and 2012. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

### *Investments*

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds, money market funds and self-directed accounts. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Inputs include market quotations or price, reported trade dates, broker/dealer quotes, bids, offers of the underlying investments obtained from external appraisals, independent pricing sources and market research publications. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. The Plan held no Level 2 or Level 3 securities.

## Note 6: Risks and Uncertainties

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

## Note 7: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

# Supplemental Schedule

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Mutual Funds | | |
| Prudential Jennison Equity Income Z Fund | 13,511 shares | $ 230,632 |
| PIMCO Total Return Institutional Fund | 173,454 shares | 1,854,222 |
| Allnz NFJ Small Cap Value I Fund | 12,681 shares | 445,993 |
| Thornburg Int Val R5 Fund | 7,557 shares | 241,960 |
| Oppenheimer International Diversified Fund Class Y | 2,007 shares | 30,179 |
| RS Partners Fund Class Y | 11,500 shares | 469,887 |
| Eaton Vance Large Cap Value I Fund | 10,637 shares | 254,968 |
| Columbia Mid Cap Value Opportunity R5 Fund | 6,444 shares | 68,177 |
| Lord Abbett Developing Growth Fund Class I | 13,447 shares | 380,944 |
| Aritsan Mid Cap Value Fund | 42,128 shares | 1,137,447 |
| American Funds Fundamental Investment R6 Fund | 2,724 shares | 141,602 |
| Baron Growth Inst Fund | 24,275 shares | 1,775,020 |
| Hartford International Opportunities Fund Class Y | 5,049 shares | 91,090 |
| *Fidelity Government Income Fund | 23,759 shares | 241,395 |
| *Fidelity Inflation Protected Bond Fund | 8,546 shares | 101,692 |
| *Spartan Extended Market Index Fund | 31,349 shares | 1,674,685 |
| *Spartan 500 Index Fund | 46,738 shares | 3,060,878 |
| *Fidelity Capital Appreciation K Fund | 19,142 shares | 693,315 |
| *Fidelity Contrafund K Fund | 93,473 shares | 8,979,930 |
| *Fidelity Diversified International K Fund | 52,702 shares | 1,941,541 |
| *Fidelity Growth Company K Fund | 9,771 shares | 1,169,735 |
| *Fidelity Mid Cap Stock K Fund | 30,222 shares | 1,193,754 |
| *Fidelity Puritan K Fund | 188,829 shares | 4,006,951 |
| *Fidelity Freedom K Income Fund | 9,064 shares | 108,405 |
| *Fidelity Freedom K 2000 Fund | 429 shares | 5,248 |
| *Fidelity Freedom K 2005 Fund | 8,590 shares | 115,451 |
| *Fidelity Freedom K 2010 Fund | 19,926 shares | 279,566 |

*A party-in-interest as defined by ERISA.

**Column (d) cost information is not presented because all investments are participant directed.

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Mutual Funds (Continued) | | |
| *Fidelity Freedom K 2015 Fund | 64,080 shares | $ 912,495 |
| *Fidelity Freedom K 2020 Fund | 99,619 shares | 1,482,324 |
| *Fidelity Freedom K 2025 Fund | 120,371 shares | 1,866,949 |
| *Fidelity Freedom K 2030 Fund | 56,920 shares | 902,753 |
| *Fidelity Freedom K 2035 Fund | 109,781 shares | 1,798,211 |
| *Fidelity Freedom K 2040 Fund | 112,335 shares | 1,850,162 |
| *Fidelity Freedom K 2045 Fund | 74,489 shares | 1,251,415 |
| *Fidelity Freedom K 2050 Fund | 52,687 shares | 888,832 |
| *Fidelity Freedom K 2055 Fund | 7,117 shares | 85,897 |
| *Fidelity Freedom Income Fund | 64 shares | 751 |
| Money Market Fund | | |
| *Fidelity Retirement Money Market Fund | 1,952,422 shares | 1,952,422 |
| Self-directed Accounts: Mutual Funds | | |
| Permanent Portfolio Fund Inc. | 174 shares | 7,484 |
| Pimco Fundamental Indexplus Tr Fund Cl D | 5,378 shares | 35,497 |
| Westcore Internat'l Frontier Fund | 333 shares | 7,087 |
| Scout Mid Cap Fund | 1,668 shares | 29,702 |
| Arbitrage Fund | 670 shares | 8,443 |
| Harbor International Investor Shares Fund | 244 shares | 17,185 |
| Oakmark Fund | 835 shares | 53,150 |
| Oakmark Internat'l Fund | 482 shares | 12,698 |
| Mainstay Marketfield Fund Class I | 630 shares | 11,666 |
| Matthew 25 Fund | 963 shares | 29,329 |
| Yacktman Focused Service Class Fund | 1,456 shares | 36,631 |

*A party-in-interest as defined by ERISA.

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Mutual Funds (Continued) | | |
| Pimco Foreign Bond Class D Fund | 571 shares | $ 6,009 |
| Metropolitan West Total Return Bond Fund | 1,870 shares | 19,725 |
| Pimco Income Fund Cl D | 1,059 shares | 12,989 |
| Templeton Global Bond Class C Fund | 4,988 shares | 65,644 |
| Tcw Emerging Markets Income Cl N Fund | 577 shares | 6,246 |
| Doubleline Total Rt Bond Fund Cl N | 1,621 shares | 17,476 |
| Forward Internat'l Fixed Income Invstr Fund | 12 shares | 114 |
| Pimco Foreign Bond Fund Cl D (unhedged) | 538 shares | 5,397 |
| Meridian Fund | 2,377 shares | 88,510 |
| Wasatch Frontier Emerging Small Co's Fund | 75 shares | 234 |
| American Century Dis Growth Fund Invt Cl Sh | 2,133 shares | 37,561 |
| Buffalo Micro Cap Fund | 1,717 shares | 34,282 |
| Driehaus Emerging Markets Fund | 799 shares | 25,997 |
| Lazard Developing Mrkts Eq Cl Shares Fund | 395 shares | 4,665 |
| Pimco Commodity Real Return Cl D Fund | 1,326 shares | 7,188 |
| Hennessy Gas Utility Investor Cl Fund | 101 shares | 2,666 |
| *Spartan Intl Index Fid Advantage Class Fund | 4,208 shares | 171,136 |
| *Sprtn Total Mkt Indx Fid Advantage Class Fund | 8,737 shares | 472,836 |
| *Spartan US Eqty Indx Fid Advantage Class Fund | 416 shares | 27,229 |
| *Spartan Total Market Index Fund | 139 shares | 7,533 |
| *Fidelity Select Industrial Materials Fund | 159 shares | 13,480 |
| *Fidelity Small Cap Retirement Fund | 853 shares | 26,653 |
| *Fidelity Real Estate Investment Fund | 2,466 shares | 78,740 |
| *Fidelity Select Energy Fund | 217 shares | 12,179 |
| *Fidelity New Markets Income Fund | 413 shares | 6,432 |
| *Spartan US Bond Indx Fidelity Adv Class Fund | 45,982 shares | 522,361 |
| *Fidelity Ginnie Mae Fund | 614 shares | 6,885 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Mutual Funds (Continued) | | |
| *Fidelity Select Biotechnology Fund | 287 shares | $ 52,123 |
| *Fidelity Trend Fund | 136 shares | 11,797 |
| *Fidelity Select Energy Service Fund | 144 shares | 12,207 |
| *Fidelity Select Retailing Fund | 198 shares | 17,357 |
| *Fidelity Select Bus Svc & Outsourcing Fund | 420 shares | 15,705 |
| *Fidelity Select Pharmaceutical Fund | 193 shares | 3,709 |
| *Fidelity Contrafund Fund | 248 shares | 23,838 |
| *Fidelity New Millennium Fund | 713 shares | 28,149 |
| *Fidelity Pacific Basin Fund | 385 shares | 10,655 |
| *Fidelity Select Health Care Fund | 15 shares | 2,757 |
| *Fidelity Floating Rate High Income Fund | 622 shares | 6,193 |
| *Fidelity Leveraged Company Stock Fund | 427 shares | 18,482 |
| Self-directed Accounts: Common Stocks | | |
| Cliffs Natural Resources, Inc. | 266 shares | 6,981 |
| Cloud Peak Energy, Inc. | 600 shares | 10,800 |
| Denison Mines Corp. | 5,000 shares | 6,000 |
| Energy Fuels, Inc. | 190 shares | 1,083 |
| Uranerz Energy Corp. | 5,000 shares | 6,400 |
| Praxair, Inc. | 41 shares | 5,279 |
| Alpha Natural Resources Inc. | 800 shares | 5,712 |
| Arch Coal, Inc. | 1,324 shares | 5,892 |
| Tuscany International | 20,000 shares | 1,600 |
| Chevrontexaco Corp. | 41 shares | 5,074 |
| Devon Energy Corp. | 97 shares | 5,982 |
| Exco Reources, Inc. | 1,700 shares | 9,027 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Common Stocks (Continued) | | |
| Encana Corp. | 793 shares | $ 14,313 |
| Exxon Mobil Corp. | 155 shares | 15,737 |
| Halcon Resources Corp. | 500 shares | 1,930 |
| Kior, Inc. | 4,500 shares | 7,560 |
| Talisman Energy, Inc. | 357 shares | 4,158 |
| Valero Energy Corp. | 76 shares | 3,812 |
| Warren Resources, Inc. | 1,500 shares | 4,710 |
| Quicksilver Resources, Inc. | 1,000 shares | 3,070 |
| Sandridge Energy, Inc. | 2,000 shares | 12,140 |
| Solazyme, Inc. | 2,450 shares | 26,681 |
| Cheniere Energy Partners LP | 239 shares | 6,847 |
| EV Energy Partners LP | 250 shares | 8,483 |
| Enterprise Products Pptns LP | 507 shares | 33,594 |
| Linn Energy LLC | 169 shares | 5,197 |
| Tesla Motors Inc. | 135 shares | 20,308 |
| V F Corp | 41 shares | 2,541 |
| Nike Inc.Class B | 30 shares | 2,383 |
| The Coca-Cola Company | 153 shares | 6,334 |
| Colgate-Palmolive Company | 55 shares | 3,582 |
| Fortress Paper Ltd. | 2,000 shares | 7,943 |
| Kimberly Clark Corporation | 21 shares | 2,142 |
| Kraft Foods Group, Inc. | 73 shares | 3,924 |
| Lorillard Inc. | 105 shares | 5,332 |
| Mondelez International, Inc. | 214 shares | 7,566 |
| Philip Morris International, Inc. | 151 shares | 13,120 |
| The Procter & Gamble Company | 20 shares | 1,652 |
| Citigroup Inc. | 1,003 shares | 52,272 |

*A party-in-interest as defined by ERISA.

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Common Stocks (Continued) | | |
| Goldman Sachs Group Inc. | 1,007 shares | $ 178,560 |
| Market Vectors Gaming ETF | 232 shares | 12,402 |
| Gilead Sciences Inc. | 70 shares | 5,257 |
| Ishares U.S. Healthcare Providers | 189 shares | 17,599 |
| Sarepta Therapeutics Inc. | 400 shares | 8,148 |
| Arena Pharmaceuticals, Inc. | 150 shares | 878 |
| Abbvie, Inc. | 128 shares | 6,738 |
| The ExOne Company | 278 shares | 16,808 |
| Graftech International Ltd. | 1,700 shares | 19,091 |
| Ocean Power Technologies Inc. | 1,000 shares | 1,920 |
| Las Vegas Sands Corp. | 71 shares | 5,630 |
| Lions Gate Entertainment Corp. | 200 shares | 6,332 |
| Mgm Mirage | 310 shares | 7,291 |
| Yum! Brands Inc. | 58 shares | 4,353 |
| McDonalds Corp. | 53 shares | 5,132 |
| Petsmart Inc. | 314 shares | 22,857 |
| Costco Wholesale Corp. | 12 shares | 1,436 |
| TAL International Group, Inc. | 103 shares | 5,935 |
| Union Pacific Corp. | 12 shares | 2,045 |
| Transglobe Energy Corp. | 140 shares | 1,170 |
| Automatic Data Processing Inc. | 33 shares | 2,655 |
| Cisco System, Inc. | 256 shares | 5,734 |
| Facebook, Inc. | 765 shares | 41,806 |
| Linkedin Corporation | 80 shares | 17,346 |
| Three D Systems Corp | 424 shares | 39,402 |
| Triquint Semiconductor Inc. | 200 shares | 1,668 |
| Voxeljet AG | 95 shares | 3,752 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Common Stocks (Continued) | | |
| Nokia Corporation | 200 shares | $ 1,622 |
| Stratasys Ltd. Com. | 210 shares | 28,287 |
| Apple Computer Inc. | 151 shares | 84,758 |
| Self-directed Accounts: Options | | |
| Sears Hldgs Corp. - Call | 16 shares | 17,600 |
| Royal Bank of Canada - Put | 80 shares | 7,200 |
| Self-directed Accounts: Rights/Warrants | | |
| Exco Resources Inc. Rights | 1,700 shares | 272 |
| Self-directed Accounts: Money Market Funds | | |
| *Fidelity Cash Reserves | 478,423 shares | 478,423 |
| Participant Loans | | |
| *Participant loans | Interest rates were 6.00%, varying maturity dates through 2023 | 472,431 |
| | | $ 47,698,588 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Mutual Funds | | |
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| PIMCO Total Return Institutional Fund | 173,454 shares | 1,854,222 |
| Allnz NFJ Small Cap Value I Fund | 12,681 shares | 445,993 |
| Thornburg Int Val R5 Fund | 7,557 shares | 241,960 |
| Oppenheimer International Diversified Fund Class Y | 2,007 shares | 30,179 |
| RS Partners Fund Class Y | 11,500 shares | 469,887 |
| Eaton Vance Large Cap Value I Fund | 10,637 shares | 254,968 |
| Columbia Mid Cap Value Opportunity R5 Fund | 6,444 shares | 68,177 |
| Lord Abbett Developing Growth Fund Class I | 13,447 shares | 380,944 |
| Aritsan Mid Cap Value Fund | 42,128 shares | 1,137,447 |
| American Funds Fundamental Investment R6 Fund | 2,724 shares | 141,602 |
| Baron Growth Inst Fund | 24,275 shares | 1,775,020 |
| Hartford International Opportunities Fund Class Y | 5,049 shares | 91,090 |
| *Fidelity Government Income Fund | 23,759 shares | 241,395 |
| *Fidelity Inflation Protected Bond Fund | 8,546 shares | 101,692 |
| *Spartan Extended Market Index Fund | 31,349 shares | 1,674,685 |
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| *Fidelity Diversified International K Fund | 52,702 shares | 1,941,541 |
| *Fidelity Growth Company K Fund | 9,771 shares | 1,169,735 |
| *Fidelity Mid Cap Stock K Fund | 30,222 shares | 1,193,754 |
| *Fidelity Puritan K Fund | 188,829 shares | 4,006,951 |
| *Fidelity Freedom K Income Fund | 9,064 shares | 108,405 |
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| *Fidelity Freedom K 2005 Fund | 8,590 shares | 115,451 |
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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Mutual Funds (Continued) | | |
| *Fidelity Freedom K 2015 Fund | 64,080 shares | $ 912,495 |
| *Fidelity Freedom K 2020 Fund | 99,619 shares | 1,482,324 |
| *Fidelity Freedom K 2025 Fund | 120,371 shares | 1,866,949 |
| *Fidelity Freedom K 2030 Fund | 56,920 shares | 902,753 |
| *Fidelity Freedom K 2035 Fund | 109,781 shares | 1,798,211 |
| *Fidelity Freedom K 2040 Fund | 112,335 shares | 1,850,162 |
| *Fidelity Freedom K 2045 Fund | 74,489 shares | 1,251,415 |
| *Fidelity Freedom K 2050 Fund | 52,687 shares | 888,832 |
| *Fidelity Freedom K 2055 Fund | 7,117 shares | 85,897 |
| *Fidelity Freedom Income Fund | 64 shares | 751 |
| Money Market Fund | | |
| *Fidelity Retirement Money Market Fund | 1,952,422 shares | 1,952,422 |
| Self-directed Accounts: Mutual Funds | | |
| Permanent Portfolio Fund Inc. | 174 shares | 7,484 |
| Pimco Fundamental Indexplus Tr Fund Cl D | 5,378 shares | 35,497 |
| Westcore Internat'l Frontier Fund | 333 shares | 7,087 |
| Scout Mid Cap Fund | 1,668 shares | 29,702 |
| Arbitrage Fund | 670 shares | 8,443 |
| Harbor International Investor Shares Fund | 244 shares | 17,185 |
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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Mutual Funds (Continued) | | |
| Pimco Foreign Bond Class D Fund | 571 shares | $ 6,009 |
| Metropolitan West Total Return Bond Fund | 1,870 shares | 19,725 |
| Pimco Income Fund Cl D | 1,059 shares | 12,989 |
| Templeton Global Bond Class C Fund | 4,988 shares | 65,644 |
| Tcw Emerging Markets Income Cl N Fund | 577 shares | 6,246 |
| Doubleline Total Rt Bond Fund Cl N | 1,621 shares | 17,476 |
| Forward Internat'l Fixed Income Invstr Fund | 12 shares | 114 |
| Pimco Foreign Bond Fund Cl D (unhedged) | 538 shares | 5,397 |
| Meridian Fund | 2,377 shares | 88,510 |
| Wasatch Frontier Emerging Small Co's Fund | 75 shares | 234 |
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| Buffalo Micro Cap Fund | 1,717 shares | 34,282 |
| Driehaus Emerging Markets Fund | 799 shares | 25,997 |
| Lazard Developing Mrkts Eq Cl Shares Fund | 395 shares | 4,665 |
| Pimco Commodity Real Return Cl D Fund | 1,326 shares | 7,188 |
| Hennessy Gas Utility Investor Cl Fund | 101 shares | 2,666 |
| *Spartan Intl Index Fid Advantage Class Fund | 4,208 shares | 171,136 |
| *Sprtn Total Mkt Indx Fid Advantage Class Fund | 8,737 shares | 472,836 |
| *Spartan US Eqty Indx Fid Advantage Class Fund | 416 shares | 27,229 |
| *Spartan Total Market Index Fund | 139 shares | 7,533 |
| *Fidelity Select Industrial Materials Fund | 159 shares | 13,480 |
| *Fidelity Small Cap Retirement Fund | 853 shares | 26,653 |
| *Fidelity Real Estate Investment Fund | 2,466 shares | 78,740 |
| *Fidelity Select Energy Fund | 217 shares | 12,179 |
| *Fidelity New Markets Income Fund | 413 shares | 6,432 |
| *Spartan US Bond Indx Fidelity Adv Class Fund | 45,982 shares | 522,361 |
| *Fidelity Ginnie Mae Fund | 614 shares | 6,885 |

*A party-in-interest as defined by ERISA.

**Column (d) cost information is not presented because all investments are participant directed.

# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Mutual Funds (Continued) | | |
| *Fidelity Select Biotechnology Fund | 287 shares | $ 52,123 |
| *Fidelity Trend Fund | 136 shares | 11,797 |
| *Fidelity Select Energy Service Fund | 144 shares | 12,207 |
| *Fidelity Select Retailing Fund | 198 shares | 17,357 |
| *Fidelity Select Bus Svc & Outsourcing Fund | 420 shares | 15,705 |
| *Fidelity Select Pharmaceutical Fund | 193 shares | 3,709 |
| *Fidelity Contrafund Fund | 248 shares | 23,838 |
| *Fidelity New Millennium Fund | 713 shares | 28,149 |
| *Fidelity Pacific Basin Fund | 385 shares | 10,655 |
| *Fidelity Select Health Care Fund | 15 shares | 2,757 |
| *Fidelity Floating Rate High Income Fund | 622 shares | 6,193 |
| *Fidelity Leveraged Company Stock Fund | 427 shares | 18,482 |
| Self-directed Accounts: Common Stocks | | |
| Cliffs Natural Resources, Inc. | 266 shares | 6,981 |
| Cloud Peak Energy, Inc. | 600 shares | 10,800 |
| Denison Mines Corp. | 5,000 shares | 6,000 |
| Energy Fuels, Inc. | 190 shares | 1,083 |
| Uranerz Energy Corp. | 5,000 shares | 6,400 |
| Praxair, Inc. | 41 shares | 5,279 |
| Alpha Natural Resources Inc. | 800 shares | 5,712 |
| Arch Coal, Inc. | 1,324 shares | 5,892 |
| Tuscany International | 20,000 shares | 1,600 |
| Chevrontexaco Corp. | 41 shares | 5,074 |
| Devon Energy Corp. | 97 shares | 5,982 |
| Exco Reources, Inc. | 1,700 shares | 9,027 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Common Stocks (Continued) | | |
| Encana Corp. | 793 shares | $ 14,313 |
| Exxon Mobil Corp. | 155 shares | 15,737 |
| Halcon Resources Corp. | 500 shares | 1,930 |
| Kior, Inc. | 4,500 shares | 7,560 |
| Talisman Energy, Inc. | 357 shares | 4,158 |
| Valero Energy Corp. | 76 shares | 3,812 |
| Warren Resources, Inc. | 1,500 shares | 4,710 |
| Quicksilver Resources, Inc. | 1,000 shares | 3,070 |
| Sandridge Energy, Inc. | 2,000 shares | 12,140 |
| Solazyme, Inc. | 2,450 shares | 26,681 |
| Cheniere Energy Partners LP | 239 shares | 6,847 |
| EV Energy Partners LP | 250 shares | 8,483 |
| Enterprise Products Pptns LP | 507 shares | 33,594 |
| Linn Energy LLC | 169 shares | 5,197 |
| Tesla Motors Inc. | 135 shares | 20,308 |
| V F Corp | 41 shares | 2,541 |
| Nike Inc.Class B | 30 shares | 2,383 |
| The Coca-Cola Company | 153 shares | 6,334 |
| Colgate-Palmolive Company | 55 shares | 3,582 |
| Fortress Paper Ltd. | 2,000 shares | 7,943 |
| Kimberly Clark Corporation | 21 shares | 2,142 |
| Kraft Foods Group, Inc. | 73 shares | 3,924 |
| Lorillard Inc. | 105 shares | 5,332 |
| Mondelez International, Inc. | 214 shares | 7,566 |
| Philip Morris International, Inc. | 151 shares | 13,120 |
| The Procter & Gamble Company | 20 shares | 1,652 |
| Citigroup Inc. | 1,003 shares | 52,272 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Common Stocks (Continued) | | |
| Goldman Sachs Group Inc. | 1,007 shares | $ 178,560 |
| Market Vectors Gaming ETF | 232 shares | 12,402 |
| Gilead Sciences Inc. | 70 shares | 5,257 |
| Ishares U.S. Healthcare Providers | 189 shares | 17,599 |
| Sarepta Therapeutics Inc. | 400 shares | 8,148 |
| Arena Pharmaceuticals, Inc. | 150 shares | 878 |
| Abbvie, Inc. | 128 shares | 6,738 |
| The ExOne Company | 278 shares | 16,808 |
| Graftech International Ltd. | 1,700 shares | 19,091 |
| Ocean Power Technologies Inc. | 1,000 shares | 1,920 |
| Las Vegas Sands Corp. | 71 shares | 5,630 |
| Lions Gate Entertainment Corp. | 200 shares | 6,332 |
| Mgm Mirage | 310 shares | 7,291 |
| Yum! Brands Inc. | 58 shares | 4,353 |
| McDonalds Corp. | 53 shares | 5,132 |
| Petsmart Inc. | 314 shares | 22,857 |
| Costco Wholesale Corp. | 12 shares | 1,436 |
| TAL International Group, Inc. | 103 shares | 5,935 |
| Union Pacific Corp. | 12 shares | 2,045 |
| Transglobe Energy Corp. | 140 shares | 1,170 |
| Automatic Data Processing Inc. | 33 shares | 2,655 |
| Cisco System, Inc. | 256 shares | 5,734 |
| Facebook, Inc. | 765 shares | 41,806 |
| Linkedin Corporation | 80 shares | 17,346 |
| Three D Systems Corp | 424 shares | 39,402 |
| Triquint Semiconductor Inc. | 200 shares | 1,668 |
| Voxeljet AG | 95 shares | 3,752 |

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# Walter P. Moore and Associates, Inc.
# 401(k) Profit Sharing Plan
## EIN 74-1554339 PN 002
## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
## December 31, 2013

| (a)(b) Identity of Issuer | (c) Description of Investment | (e) Current Value** |
|---|---|---|
| Self-directed Accounts: Common Stocks (Continued) | | |
| Nokia Corporation | 200 shares | $ 1,622 |
| Stratasys Ltd. Com. | 210 shares | 28,287 |
| Apple Computer Inc. | 151 shares | 84,758 |
| Self-directed Accounts: Options | | |
| Sears Hldgs Corp. - Call | 16 shares | 17,600 |
| Royal Bank of Canada - Put | 80 shares | 7,200 |
| Self-directed Accounts: Rights/Warrants | | |
| Exco Resources Inc. Rights | 1,700 shares | 272 |
| Self-directed Accounts: Money Market Funds | | |
| *Fidelity Cash Reserves | 478,423 shares | 478,423 |
| Participant Loans | | |
| *Participant loans | Interest rates were 6.00%, varying maturity dates through 2023 | 472,431 |
| | | $ 47,698,588 |

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