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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

EPSILON SYSTEMS SOLUTIONS, INC.

9242 LIGHTWAVE AVE STE 100
SAN DIEGO, CA 92123-6404

2b Employer Identification Number (EIN)
52-2129453

2c Sponsor's telephone number
619-702-1700

2d Business code (see instructions)
541330

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.	10/14/2014	STUART TESHIMA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	STUART TESHIMA
	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**	1331
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**	810
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	362
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1174
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	4
f	Total. Add lines **6d** and **6e**.	**6f**	1178
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1077
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	106
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 2I 2J 2K 2P 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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

1 Coverage Information:

(a) Name of insurance carrier

PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	437999	1178	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
16567	16669

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

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

JHW FINANCIAL SERVICES INC
4340 REDWOOD HWY STE B60
SAN RAFAEL, CA 94903-2121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
16567	1980	REFERRAL/SERVICE FEE	3

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

FINANCIAL TELESIS INC
4340 REDWOOD HWY STE B60
SAN RAFAEL, CA 94903-2121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	14689	REFERRAL/SERVICE FEE AND PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	678927
5	Current value of plan's interest under this contract in separate accounts at year end	5	13398248

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ FLEXIBLE INVESTMENT ANNUITY

b	Balance at the end of the previous year			7b	662923
c	Additions: (1) Contributions deposited during the year	7c(1)	77976		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	7538		
	(4) Transferred from separate account	7c(4)	60380		
	(5) Other (specify below)	7c(5)	11888		
	▶ LOAN PAYMENT, ROLLOVER, CORRECTION				
	(6) Total additions			7c(6)	157782
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	820705
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	79651		
	(2) Administration charge made by carrier	7e(2)	3356		
	(3) Transferred to separate account	7e(3)	28394		
	(4) Other (specify below)	7e(4)	19786		
	▶ LOAN WITHDRAWAL				
	(5) Total deductions			7e(5)	131187
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	689518

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
EPSILON SYSTEMS SOLUTIONS, INC.	52-2129453	

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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	65895	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

KPMG

13-5565207

(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?
		25105	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

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(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE III SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-022	P	1330033

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP BLEND SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-029	P	309903

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MONEY MARKET SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-024	P	1540570

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN U.S. PROPERTY SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-027	P	84866

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND AND MORTGAGE SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-005	P	1545320

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIVERSIFIED INTL SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-015	P	1203028

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-016	P	1573966

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-028	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 787582
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-023	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 790689
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH II SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-067	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 909610
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2010 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 167247
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-076	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 829651
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-077	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1126516
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-078	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 556169
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-079	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 460770
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-080	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 115330
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CAPITAL APPR SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-119	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66998

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

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

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

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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	96161	82815
(2) Participant contributions	1b(2)	75530	61566
(3) Other	1b(3)	147	678
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	33227	11421
(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)	553539	776718
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	11701380	13398248
(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)	4213774	4179400
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	660791	678927
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	6164737	6421491
(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	23499286	25611264
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	358358	105977
k Total liabilities (add all amounts in lines 1g through1j)	1k	358358	105977
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	23140928	25505287

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)	1056698	
(B) Participants	2a(1)(B)	2214438	
(C) Others (including rollovers)	2a(1)(C)	98591	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3369727
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1469	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	24269	
(F) Other	2b(1)(F)	7538	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		33276
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	59427	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		59427
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	232536	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		232536

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2206220
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		667688
c Other income	2c		-8451
d Total income. Add all **income** amounts in column (b) and enter total	2d		6560423
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4084829	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	1370	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4086199
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		11677
i Administrative expenses: **(1)** Professional fees	2i(1)	25105	
(2) Contract administrator fees	2i(2)	68545	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	4538	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		98188
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4196064
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2364359
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: MAYER HOFFMAN MCCANN P.C. **(2)** EIN: 43-1947695

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		7727
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	0

			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	0
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	0
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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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): 42-0127290

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):

Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust

Financial Statements and Supplemental Schedules

As of December 31, 2013 and 2012

MHM
Mayer Hoffman McCann P.C.
An Independent CPA Firm

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Contents

Independent Auditors' Report 3-4

Financial Statements

Statements of Net Assets Available for Benefits 5

Statement of Changes in Net Assets Available for Benefits 6

Notes to Financial Statements 7-21

Supplementary Schedules *

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) 23-24

Schedule H, line 4a – Schedule of Delinquent Participant Contributions 25

* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

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Independent Auditors' Report

To the Participants and Administrator
Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust
San Diego, California

Report on Financial Statements

We were engaged to audit the accompanying financial statements of **Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust** (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Principal Life Insurance Company and Principal Trust Company, the Custodians of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Custodians as of December 31, 2013 and 2012, and for the years then ended, that the information provided to the Plan Administrator by the Custodians is complete and accurate.

MHM

Disclaimer of Opinion

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

Other Matter

The supplemental schedules, Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 and Schedule H, line 4a – Schedule of Delinquent Participant Contributions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the DOL'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, we do not express an opinion on the supplemental schedules 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 schedules, other than that derived from the information certified by the Custodians, 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.

Mayer Hoffman McCann P.C.

San Diego, California
October 10, 2014

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Statements of Net Assets Available for Benefits

	December 31, 2013			*December 31, 2012*		
	401(k)	**ESOP**	**Total**	401(k)	ESOP	Total
Assets						
Investments, at fair value:						
Separate accounts	**$ 13,398,248**	**$ -**	**$ 13,398,248**	$ 11,701,380	$ -	$ 11,701,380
Mutual funds	**4,179,400**	**-**	**4,179,400**	4,213,774	-	4,213,774
Investment contract	**678,927**	**-**	**678,927**	660,791	-	660,791
Money market	**-**	**11,421**	**11,421**	-	33,227	33,227
Company common stock	**-**	**6,421,491**	**6,421,491**	-	6,164,737	6,164,737
Total investments	**18,256,575**	**6,432,912**	**24,689,487**	16,575,945	6,197,964	22,773,909
Receivables:						
Notes receivable from participants	**776,718**	**-**	**776,718**	553,539	-	553,539
Other receivables	**-**	**678**	**678**	-	-	-
Employer contributions	**-**	**82,815**	**82,815**	-	96,308	96,308
Employee contributions	**61,566**	**-**	**61,566**	75,530	-	75,530
Total receivables	**838,284**	**83,493**	**921,777**	629,069	96,308	725,377
Total Assets	**19,094,859**	**6,516,405**	**25,611,264**	17,205,014	6,294,272	23,499,286
Liabilities						
Note payable (Secured)	**-**	**105,048**	**105,048**	-	355,048	355,048
Accrued other	**-**	**929**	**929**	-	3,310	3,310
Total Liabilities	**-**	**105,977**	**105,977**	-	358,358	358,358
Net Assets Available for Benefits	**$ 19,094,859**	**$ 6,410,428**	**$ 25,505,287**	$ 17,205,014	$ 5,935,914	$ 23,140,928

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

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2013	401(k)	ESOP	Total
Additions to Net Assets			
Employer cash contributions	$ -	$ 1,056,698	$ 1,056,698
Employee contributions	2,214,438	-	2,214,438
Employee rollovers	98,591	-	98,591
Dividends	59,427	-	59,427
Interest	7,534	1,473	9,007
Total additions	2,379,990	1,058,171	3,438,161
Interest income on notes receivable from participants	24,269	-	24,269
Deductions from Net Assets			
Benefits paid to participants	3,342,259	743,940	4,086,199
Interest expense	-	11,677	11,677
Expenses	37,615	60,573	98,188
Total deductions	3,379,874	816,190	4,196,064
Net Appreciation on Investments	2,865,460	232,533	3,097,993
Net Change in Net Assets Available for Benefits	1,889,845	474,514	2,364,359
Net Assets Available for Benefits, Beginning of Year	17,205,014	5,935,914	23,140,928
Net Assets Available for Benefits, End of Year	$ 19,094,859	$ 6,410,428	$ 25,505,287

The accompanying notes are an integral part of this financial statement.

1. Description of the Plan

The following description of the **Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust** ("the Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan was established on January 1, 1999 to enable eligible employees to share in the Company's earnings and permit employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan is a defined contribution plan, including a 401(k) arrangement, established and sponsored by **Epsilon Systems Solutions, Inc.** ("Company"). The Plan covers substantially all employees of the Company. The Plan was amended and restated in 2005 to provide for investments in the Company's common stock as an employee stock ownership plan ("ESOP") and for a safe harbor Company matching contribution effective January 1, 2006. The Plan was amended in 2008 to comply with EGTRRA regulations. The Plan is administered by the Company. The Plan Custodians, Principal Life Insurance Company and Principal Trust Company, have the authority and responsibility for the management and investment of Plan assets.

Participants in the Plan may choose to have their deferral contributions allocated among 26 investment options. At December 31, 2013, there was $6,421,491 in non-participant directed funds in the ESOP component of the Plan comprised of Company stock.

Eligibility

The Plan covers all employees who have reached age 21. The Plan was amended in 2011 to eliminate the age 21 requirement for the employee elective deferral component of the Plan retroactive to January 1, 2005 as the Plan had been administered. Employees are eligible to make salary deferrals immediately. An employee will become a participant in the matching contribution and safe harbor matching contribution portions of the Plan on the first entry date following the date upon which the employee completes three consecutive months of service. Entry dates are January 1st, April 1st, July 1st and October 1st of the Plan year.

An employee will become a participant in the ESOP discretionary contribution portion of the Plan upon completion of their first hour of service. An employee will be credited with a year of service for eligibility purposes after the employee completes 1,000 or more hours of service, beginning on their employment commencement date, within a 12-month consecutive period

Eligibility, cont'd

of employment and is employed on the last day of the calendar year. Participation in the ESOP component of the Plan will continue until the participant has a break in service.

Contributions

Each year participants may contribute to the 401(k) component of the Plan up to 100% of their annual pre-tax compensation as defined by the Plan and subject to an annual limitation imposed by Internal Revenue Service regulations. Effective January 1, 2007, the Plan accepts Roth elective deferrals made on behalf of participants that will be treated as elective deferrals for all purposes under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions (rollovers) from other qualified defined contribution plans.

The Company begins making matching contributions for participants who have completed at least three months of service, beginning with the employment commencement date, on the first quarterly enrollment period following three consecutive months of service. The Employer Safe Harbor match is equal to 100% of each participant's contribution up to 3% of eligible compensation and 50% of participant's contribution in excess of 3% up to 5% of eligible compensation. The ESOP component of the Plan is noncontributory. All contributions made to the ESOP component of the Plan are made by the Company and may be made in cash or in shares of Company stock.

During 2013 the Company made cash contributions of $1,056,698. Cash in the amount of $250,000 was used to pay the principal on the loan thereby releasing 69,638 shares for allocation. The fair market value of the stock at December 31, 2013 was $3.59 per share. Cash in the amount of $11,677 was used to pay interest on the loans.

Vesting

The portions of the participant's account attributable to elective deferral contributions and rollover contributions are 100% vested and non-forfeitable.

Safe Harbor employer match contributions vest immediately and discretionary ESOP contributions vest over three years of credited service.

Forfeitures

Unvested 401(k) forfeitures prior to the adoption of the Safe Harbor Match on January 1, 2006, were used to cover administrative expenses for the year in which they originated. The remaining unallocated forfeitures and forfeited earnings as of December 31, 2013 amounted to $85,663.

Forfeitures, cont'd

Unvested ESOP amounts forfeited by terminated employees are allocated to the remaining eligible participants in proportion to their eligible compensation in the year of the forfeiture.

Allocations

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

Notes receivable from participants

The Plan allows loans from participant's salary deferral account under the 401(k) component of the Plan only. The aggregate amount of loans to a participant may not exceed $10,000 or, if greater, the lesser of 50% of the participant's vested account balance or $50,000. Loan repayment periods may not exceed five years except loans used to acquire a principal residence. In such case, a reasonable repayment period is to be used. The period for repayment must be before the borrower's normal retirement age. The loan interest rate is determined by the Plan's Administrative Committee. Principal and interest are paid periodically through regular payroll deductions. Loans from participant's ESOP accounts are not permitted. Notes receivable from participants are valued at their unpaid balance plus accrued, but unpaid, interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan Document.

Benefit payments

A participant's employment that is terminated at or after attaining normal retirement age or earlier due to disability, shall be 100% vested and entitled to receive the entire amount in each of their accounts. The distribution is to be paid in the form of a life annuity or qualified joint and survivor annuity, or if waived a lump sum or periodic payment of substantially equal amounts for a specified period. Distributions are subject to the benefit payment provisions outlined in the Plan Document.

In the event termination of a participant's employment is caused by death, the vested percentage shall be 100% and the entire amount in each of their accounts shall be paid to their estate or spouse to the extent benefits are required to be paid as a qualified pre-retirement survivor annuity. Distributions are subject to the benefit payment provisions outlined in the Plan Document.

Benefit payments, cont'd

Participants may elect to withdraw from their salary reduction contribution account, up to an amount equal to the amount of contributions allocated to said account to meet the immediate and heavy financial needs of the participant. The amount of the hardship withdrawal may not exceed such financial need, and the amount needed to satisfy the hardship may not be available from other resources. Upon distribution of a hardship withdrawal, the participant is not permitted to make contributions to their salary reduction contribution account for six months.

Plan termination

While the Company has not expressed any intent to terminate the Plan, the Company has the right under the Plan to terminate the Plan subject to the provisions of Employee Retirement Income Security Act of 1974. In the event of such a termination, the Plan agreement provides that the participants' accounts become fully vested and nonforfeitable upon termination of the Plan.

Plan expenses

Direct fees and expenses related to the operation of the Plan are paid from Plan assets or paid directly by the Company.

2. Summary of Significant Accounting Policies

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Basis of accounting

The Plan uses the accrual basis of accounting in conformity with U.S. generally accepted accounting principles.

Use of estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management 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 revenue and expense during the reporting period. Actual results could differ from those estimates.

Fair value measurement

The Financial Accounting Standards Board ("FASB") established authoritative guidance on fair value measurement which provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1

Fair value measurement, cont'd

measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this guidance are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar assets or liabilities in active markets, identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, etc.). If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Valuation is based upon significant unobservable inputs, including the reporting entity's own assumptions in determining the fair value of investments.

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

The inputs or methodology used by valuing securities are not necessarily an indication of risk associated with investing in those securities.

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

Mutual funds are stated at fair value. Fair value has been measured using quoted market prices in an active market. Since there is not an established market for the Company's common stock, the common stock is valued annually by an independent appraiser. Pooled separate accounts are stated at fair value based on the net asset value of units held by the Plan at the respective year end. Investment contracts and traditional guaranteed investment contracts ("GICs") are issued by insurance companies. The fair value of a GIC is based on the present value of future cash flows using the current discount rate. The investment contracts are not fully benefit responsive.

Fair value measurement, cont'd

Earnings on investments are allocated on a pro rata basis to individual participant accounts based on the type of investment and the ratio of each participant's individual account balance to the aggregate of participant account balances. The portion of interest included in each loan payment made by a participant is recognized as interest income in the participant's individual account.

The U.S. Property Separate Account's fair value is determined by a valuation consultant and account management. Determination of estimated fair value involves subjective judgment because the actual fair value of real estate can be determined only by negotiation between parties in a sales transaction. The valuation consultant performs an appraisal on the assets held in the account giving consideration to the income, cost, and sales comparison approaches of estimating property value.

Due to the current state of the real estate market, Principal Life Insurance Company has taken action to protect participants' interests in the Principal U.S. Property Separate Account ("Separate Account"). Effective September 26, 2008, Principal implemented a pre-existing contractual limitation in the group annuity contract to delay payment of most requests for withdrawal from the Separate Account. This allows Principal to manage the Separate Account and satisfy withdrawal requests over time and fairly among all those who request a withdrawal. Since the implementation and throughout 2009, the limitation to delay payments has enabled the Separate Account to focus on debt reduction. In the first quarter of 2010, the Separate Account commenced partial distributions.

The withdrawal requests will be honored proportionately as sufficient cash becomes available for distribution, in accordance with the terms of the group annuity contract. Death and disability benefits are not affected by this limitation and will be processed as usual. Transfers and contributions into this Separate Account are also being accepted as usual.

This limitation applies only to the U.S. Property Separate Account and does not apply to other retirement plan separate accounts or Principal Funds.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different

Fair value measurement, cont'd

methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

December 31, 2013

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Large U.S. Equity	$ 1,949,904	$ -	$ -	$ 1,949,904
Fixed Income	1,139,215	-	-	1,139,215
Small/Mid U.S. Equity	547,022	-	-	547,022
International Equity	543,259	-	-	543,259
Separate accounts:				
Balanced/Asset Allocation	-	3,255,683	-	3,255,683
Small/Mid U.S. Equity	-	3,218,207	-	3,218,207
Large U.S. Equity	-	2,550,574	-	2,550,574
Fixed Income	-	1,630,186	-	1,630,186
Short-Term Fixed Income	-	1,540,570	-	1,540,570
International Equity	-	1,203,028	-	1,203,028
Investment Contracts:				
Short-Term Fixed Income	-	-	678,927	678,927
ESOP Money Market Accounts	-	11,421	-	11,421
ESOP Common Stock	-	-	6,421,491	6,421,491
Total investments at fair value	$ 4,179,400	$ 13,409,669	$ 7,100,418	$ 24,689,487

Level 3 Investment Activity for 2013:

Investment Category	Epsilon Systems Solutions, Inc. Common Stock	Investment Contracts	Total
Beginning Balance	$ 6,164,737	$ 660,791	$ 6,825,528
Unrealized Gains or Losses	232,534	(8,459)	224,075
Interest Credited	-	7,539	7,539
Purchases	24,220	247,216	271,436
Sales	-	(228,160)	(228,160)
Ending Balance	$ 6,421,491	$ 678,927	$ 7,100,418

Fair value measurement, cont'd

December 31, 2012

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Large U.S. Equity	$ 1,640,771	$ -	$ -	$ 1,640,771
Fixed Income	1,633,902	-	-	1,633,902
Small/Mid U.S. Equity	526,010	-	-	526,010
International Equity	413,091	-	-	413,091
Separate accounts:				
Balanced/Asset Allocation	-	2,728,567	-	2,728,567
Small/Mid U.S. Equity	-	2,334,445	-	2,334,445
Short-Term Fixed Income	-	1,978,702	-	1,978,702
Large U.S. Equity	-	1,906,937	-	1,906,937
Fixed Income	-	1,708,850	-	1,708,850
International Equity	-	1,043,879	-	1,043,879
Investment Contracts:				
Short-Term Fixed Income	-	-	660,791	660,791
ESOP Money Market Accounts	-	33,227	-	33,227
ESOP Common Stock	-	-	6,164,737	6,164,737
Total investments at fair value	$ 4,213,774	$ 11,734,607	$ 6,825,528	$22,773,909

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

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

December 31, 2013

Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Investment Contracts	$678,927	Market Value Adjustment	Composite Guaranteed Rate	0.37% - 1.77%
			Current Rate on 12/31/13	0.61% - 1.82%

Fair value measurement, cont'd

	December 31, 2012			
Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Investment Contracts	$660,791	Market Value Adjustment	Composite Guaranteed Rate	0.35% - 1.50%
			Current Rate on 12/31/12	0.64% - 1.03%

Investment income

The Plan presents in the statement of changes in net assets the net appreciation or depreciation in the fair value of its investments which consisted of the realized gains or losses on sale of investments and the unrealized appreciation or depreciation of those investments. Interest income is recognized when earned. Dividend income is recorded on the ex-dividend date.

3. Information Certified by the Plan's Custodians (Unaudited)

The Plan Administrator has elected the method of compliance 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.

Custodians

All 401(k) Plan assets are held by Principal Life Insurance Company and Principal Trust Company, the Plan Custodians, who are responsible for the maintenance of all accounting records and the preparation of reports of activity related to those assets. The Custodians have certified to the Plan Administrator the completeness and accuracy of the financial information and data presented in the December 31, 2013 and 2012 statements of net assets available for benefits and in the statement of changes in net assets available for benefits for the year ended December 31, 2013, in accordance with Section 2520.103-08 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Custodians, cont'd

The data certified by the Custodians includes the following financial information reflected in the accompanying financial statements as of and for the year ended December 31:

	2013	2012
Assets		
Investments	**$ 18,256,575**	$ 16,575,945
Total investments	**18,256,575**	16,575,945
Receivables		
Notes receivables from participants**	**776,718**	553,539
Employee contributions	**61,566**	75,530
Total receivables	**838,284**	629,069
Total assets	**19,094,859**	17,205,014
Net Assets Available for Benefits	**$ 19,094,859**	$ 17,205,014

	2013
Additions to Net Assets	
Employee contributions	$ 2,214,438
Employee rollovers	98,591
Dividends	59,427
Interest	7,534
Total additions	2,379,990
Interest income on notes receivable from participants**	24,269
Deductions from Net Assets	
Benefits paid to participants	3,342,259
Expenses	37,615
Total deductions	3,379,874
Net Appreciation on Investments	2,865,460
Net Change in Net Assets Available for Benefits	1,889,845
Net Assets Available for Benefits, Beginning of Year	17,205,014
Net Assets Available for Benefits, End of Year	$ 19,094,859

Custodians, cont'd

The following investments represent 5% or more of the Plan's net assets available for benefits at December 31:

Description of Investment		**2013**		2012
**Epsilon Systems Solutions, Inc. Common Stock	**$**	**6,421,491**	$	6,164,737
Principal Large Cap S&P 500 Index Separate Accounts	**$**	**1,573,966**	$	1,165,115
Principal Bond and Mortgage Separate Account	**$**	**1,545,320**	$	1,640,878
Principal Money Market Separate Account	**$**	**1,540,570**	$	1,978,702
Principal Mid Cap Value III Separate Account	**$**	**1,330,033**		*
Vanguard Total Bond Market Index Fund		*****	$	1,512,191

* Does not represent 5% or more of net assets available for benefits.
** This asset was not included in the certification provided by the Custodians.

Interest and dividend income

Interest and dividend income was $7,534 and $59,427, respectively, for 2013.

Net appreciation of investments

During 2013, the fair value of the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated by $3,097,993, consisting of gains from ESOP investments of $232,533 and gains from 401(k) investments, which were certified by the Custodians, of $2,865,460.

4. Employee Stock Ownership Plan

During 2008 the ESOP component of the Plan entered into a $3,199,997 note payable agreement with the Company. The proceeds of the loan were used to purchase 891,364 shares of Company stock from certain stockholders. The note required monthly installments of $53,333 plus interest. In 2009 the ESOP loan agreement was amended to require principal and interest be paid in annual installments. Each annual installment shall include principal in the amount of $250,000 plus interest. In 2012 the loan was amended to mature in April 2014. The note bears interest based on either LIBOR or prime rate, plus or minus a spread which depends upon the Company's funded debt to EBITDA balances as defined within the agreement between the Company and the bank (3.50% at December 31, 2013). The outstanding balance on the note at December 31, 2013 was $105,048. The ESOP has been prepaying its loan from the Company which has resulted in greater principal payments than required under the loan.

4. Employee Stock Ownership Plan, Cont'd

Future minimum principal payments on the note payable are $105,048 for the year ended December 31, 2014.

The note payable is collateralized by the unallocated shares of the Company's common stock. There were 29,261 unallocated shares at December 31, 2013 with a fair market value of $102,122. The Company has no rights against shares once they are allocated under the Plan.

The Company holds the common stock in accordance with the Plan agreement. As the Plan makes repayments of principal, an appropriate percentage of stock is allocated to eligible employees' accounts, as defined in the Plan agreement, as of the last day of each Plan year.

A summary of the ESOP component of the Plan, broken down between allocated and unallocated shares, for 2013 and 2012 is as follows:

December 31, 2013	Allocated	Unallocated	Total
Assets:			
Money market	$ 11,421	$ -	$ 11,421
Company common stock	6,316,443	105,048	6,421,491
Other receivables	678	-	678
Employer receivables	82,815	-	82,815
Total Assets	6,411,357	105,048	6,516,405
Liabilities:			
Other Liabilities	929	-	929
Note payable, secured by 29,261 shares of Company common stock	-	105,048	105,048
Total Liabilities	929	105,048	105,977
Net Assets Available for Benefits of the ESOP	$ 6,410,428	$ -	$ 6,410,428

4. Employee Stock Ownership Plan, Cont'd

December 31, 2012	Allocated	Unallocated	Total
Assets:			
Money market	$ 33,227	$ -	$ 33,227
Company common stock	5,822,546	342,191	6,164,737
Employer receivable	96,308	-	96,308
Total Assets	5,952,081	342,191	6,294,272
Liabilities:			
Accrued Interest	-	3,310	3,310
Note payable, secured by 279,958 shares of Company common stock	-	355,048	355,048
Total Liabilities	-	358,358	358,358
Net Assets Available for Benefits of the ESOP	$ 5,952,081	$ (16,167)	$ 5,935,914

Year Ended December 31, 2013	Allocated	Unallocated	Total
Additions:			
Employer cash contributions	$ 1,056,698	$ -	$ 1,056,698
Interest income	1,473	-	1,473
Allocation of Company common stock	250,000	(250,000)	-
Total additions	1,308,171	(250,000)	1,058,171
Deductions:			
Principal loan payments	250,000	(250,000)	-
Benefits paid to participants	743,940	-	743,940
Interest expense	-	11,677	11,677
Expenses	60,573	-	60,573
Total deductions	1,054,513	(238,323)	816,190
Net appreciation of investments	204,689	27,844	232,533
Net Change in Net Assets Available for Benefits of the ESOP	458,347	16,167	474,514
Net Assets Available for Benefits of the ESOP, Beginning of Year	5,952,081	(16,167)	5,935,914
Net Assets Available for Benefits of the ESOP, End of Year	$ 6,410,428	$ -	$ 6,410,428

5. Tax Status

Qualification of the Plan has been accomplished, as evidenced by the Favorable Determination Letter issued by the Internal Revenue Service (IRS) on June 07, 2012. The qualification of the Plan is contingent upon the adoption of the Seventh Amendment to the Plan which was executed on November 20, 2012. The Plan Administrative Committee believes that the requirements, under Section 401 of the Internal Revenue Code, have been adhered to and, accordingly, no taxes have been provided for in the accompanying financial statements.

6. Related-Party and Party-In-Interest Transactions

Certain Plan assets are invested in Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions.

During 2013 the ESOP purchased 7,000 shares of Company stock from the majority shareholder at a cost of $3.59 per share for a total of $25,130.

During 2008 the ESOP purchased 891,364 shares of Company stock from certain shareholders at a cost of $3.59 per share for a total of $3,199,997. The transaction was financed with a Company loan. The balance of the loan at December 31, 2013 was $105,048. This transaction qualifies as a related-party transaction.

7. Risk and Uncertainties

The Plan invests in various investment securities. 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, 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

The Plan maintains cash balances at a financial institution. The balances in the accounts with this institution are secured by the Federal Deposit Insurance Corporation. At times, balances may exceed federally insured limits. The Company has not experienced any losses in such accounts.

8. Excess Contributions

There were no excess contributions paid to participants in 2013.

9. Compliance

During 2013 the Company failed to transmit participant contributions amounting to $7,727 within the time period described in 29 CFR 2510.3-102 to the Plan. The Company will submit an application to the Voluntary Fiduciary Correction Program related to these delinquent contributions.

10. Reconciliation of the Financial Statements to Form 5500

Net assets available for benefits, as reported in the financial statements, are consistent with the amount reported in the Form 5500.

11. Subsequent Events

The date through which subsequent events have been considered by management for these financial statements is the financial statement issuance date, October 10, 2014.

Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust

Supplementary Schedules

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

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

EIN: 52-2129453 Plan #001

December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost **	(e) Current Value
*	Epsilon Systems Solutions, Inc.	Common Stock in Sponsor Company	$ 6,421,491	$ 6,421,491
*	Principal Mutual Life Insurance Company	Large Cap S&P 500 Index Separate Accounts	$ -	$ 1,573,966
*	Principal Mutual Life Insurance Company	Bond and Mortgage Separate Account	$ -	$ 1,545,320
*	Principal Mutual Life Insurance Company	Money Market Separate Account	$ -	$ 1,540,570
*	Principal Mutual Life Insurance Company	Mid Cap Value III Separate Account	$ -	$ 1,330,033
*	Principal Mutual Life Insurance Company	Diversified Intl Separate Account	$ -	$ 1,203,028
*	Principal Mutual Life Insurance Company	Lifetime 2030 Separate Account	$ -	$ 1,126,516
	American Funds Service Company	Investment Company of America R3 Fund	$ -	$ 996,194
	Invesco Divers Dividend R Fund	Mutual Fund	$ -	$ 953,710
	Vanguard Group	Total Bond Market Index Fund	$ -	$ 950,866
*	Principal Mutual Life Insurance Company	Large Cap Growth II Separate Account	$ -	$ 909,610
*	Principal Mutual Life Insurance Company	Lifetime 2020 Separate Account	$ -	$ 829,651
*	Principal Mutual Life Insurance Company	Mid Cap S&P 400 Index Account	$ -	$ 790,689
*	Principal Mutual Life Insurance Company	Small Cap S&P 600 Index Account	$ -	$ 787,582
*	Principal Mutual Life Insurance Company	Insurance Company General Guaranteed Interest Account	$ -	$ 678,927
*	Principal Mutual Life Insurance Company	Lifetime 2040 Separate Account	$ -	$ 556,169
*	Principal Mutual Life Insurance Company	Lifetime 2050 Separate Account	$ -	$ 460,770

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

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

EIN: 52-2129453 Plan #001

December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost **	(e) Current Value
	Vanguard Group	Total International Stock Index	$ -	$ 328,671
*	Principal Mutual Life Insurance Company	Small Cap Blend Separate Account	$ -	$ 309,903
	American Century Investments	Vista R Fund	$ -	$ 280,880
	Columbia Funds	Small Cap Value II R Fund	$ -	$ 266,142
	American Funds Service Company	EuroPacific Growth R3 Fund	$ -	$ 214,588
	Fidelity Investments	Advisor Leveraged Company Stock T Fund	$ -	$ 188,349
*	Principal Mutual Life Insurance Company	Lifetime 2010 Separate Account	$ -	$ 167,247
*	Principal Mutual Life Insurance Company	Lifetime STR Separate Account	$ -	$ 115,330
*	Principal Mutual Life Insurance Company	U.S. Property Account	$ -	$ 84,866
	Principal Cap Appreciation	Separate Account	$ -	$ 66,998
*	Epsilon Systems Solutions, Inc.	Money Market Accounts	$ 11,421	$ 11,421
*	Notes receivable from participants	4.25% – 8.50% per annum	$ -	$ 776,718

*Party in interest

** Cost omitted as allowed for participant directed transactions under an individual account plan.

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

EIN: 52-2129453 Plan #001

	Participant Contributions Transferred Late to Plan *	Contributions Not Corrected	Total Fully Corrected Under VFCP and PTE 2002-51
Year Ended December 31, 2013	$ 7,727	$ 7,727	$ -

*Late participant loan repayments included.

SCHEDULE H, Line 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE
STOCK OWNERSHIP PLAN AND TRUST
EIN 52-2129453
PLAN NUMBER 001
PLAN YEAR 01/01/2013 TO 12/31/2013

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Insurance Company General GUARANTEED INTEREST ACCOUNT	$0.00	$678,927.00
*	Principal Life Insurance Company	Pooled Separate Account MONEY MARKET SEP ACCT	$0.00	$1,540,570.24
*	Principal Life Insurance Company	Pooled Separate Account BOND AND MTG SEP ACCT	$0.00	$1,545,320.38
*	Principal Life Insurance Company	Pooled Separate Account U.S. PROPERTY SEP ACCT	$0.00	$84,866.02
*	Princpal Life Insurance Company	Pooled Separate Account PRIN LIFETM STR INC SEP ACCT	$0.00	$115,330.16
*	Princpal Life Insurance Company	Pooled Separate Account PRINCIPAL LIFETM 2010 SEP ACCT	$0.00	$167,246.60
*	Princpal Life Insurance Company	Pooled Separate Account PRINCIPAL LIFETM 2020 SEP ACCT	$0.00	$829,651.10
*	Princpal Life Insurance Company	Pooled Separate Account PRINCIPAL LIFETM 2030 SEP ACCT	$0.00	$1,126,515.59
*	Princpal Life Insurance Company	Pooled Separate Account PRINCIPAL LIFETM 2040 SEP ACCT	$0.00	$556,169.00
*	Princpal Life Insurance Company	Pooled Separate Account PRINCIPAL LIFETM 2050 SEP ACCT	$0.00	$460,769.67
*	Principal Life Insurance Company	Pooled Separate Account LARGECAP GROWTH II SEP ACCT	$0.00	$909,609.71
*	Principal Life Insurance Company	Pooled Separate Account CAPITAL APPRECIATION SEP ACCT	$0.00	$66,997.91
*	Principal Life Insurance Company	Pooled Separate Account LGCAP S&P 500 INDEX SEP ACCT	$0.00	$1,573,965.60

SCHEDULE H, Line 4I-SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, Line 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE
STOCK OWNERSHIP PLAN AND TRUST
EIN 52-2129453
PLAN NUMBER 001
PLAN YEAR 01/01/2013 TO 12/31/2013

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Account MIDCAP S&P 400 INDEX SEP ACCT	$0.00	$790,689.10
*	Principal Life Insurance Company	Pooled Separate Account SMALLCAP BLEND SEPARATE ACCT	$0.00	$309,903.43
*	Principal Life Insurance Company	Pooled Separate Account SMALLCAP S&P 600 INDEX SEP ACCT	$0.00	$787,582.04
*	Principal Life Insurance Company	Pooled Separate Account MIDCAP VALUE III SEPARATE ACCT	$0.00	$1,330,033.17
*	Princpal Life Insurance Company	Pooled Separate Account DIVERSIFIED INTL SEP ACCT	$0.00	$1,203,028.27
	Fidelity Investments	Registered Investment Company FID ADV HIGH INC ADVANT T FUND	$0.00	$188,348.96
	Vanguard Group	Registered Investment Company VANGUARD TTL BD MKT IDX INV FD	$0.00	$950,866.39
	American Funds Service Company	Registered Investment Company AM FDS INV CO OF AM R3 FUND	$0.00	$996,194.80
	Aim Investments	Registered Investment Company INVESCO DIVERS DIVIDEND R FUND	$0.00	$953,710.28
	American Century Investments	Registered Investment Company AM CENT HERITAGE R FUND	$0.00	$280,879.57
	Columbia Funds	Registered Investment Company COLUMBIA SMCAP VALUE II R FUND	$0.00	$266,141.63
	American Funds Service Company	Registered Investment Company AM FDS EUROPACIFIC GRTH R3 FD	$0.00	$214,587.66
	Vanguard Group	Registered Investment Company VGD TTL INTL STOCK IDX INV FD	$0.00	$328,671.12

SCHEDULE H, Line 4I-SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, Line 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE
STOCK OWNERSHIP PLAN AND TRUST
EIN 52-2129453
PLAN NUMBER 001
PLAN YEAR 01/01/2013 TO 12/31/2013

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Epsilon Systems Solutions, Inc.	Employer Security COMMON STOCK - EMPLOYER SECURITY	$6,134,783.72	$6,421,490.53
	Principal Bank	Interest Bearing Cash ESOP CASH - INTEREST BEARING CASH	$0.00	$11,420.99
	Participant Loans	Range of Interst Rates Rates Range From 4.25% To 9.25%	$0.00	$776,718.17

SCHEDULE H, Line 4I-SCHEDULE OF ASSETS (HELD AT END OF YEAR)