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
WORKING SOLUTIONS AND WS LIVE 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

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

WORKING SOLUTIONS

1820 PRESTON PARK BLVD.
SUITE 2000
PLANO, TX 75093

2b Employer Identification Number (EIN)
47-0803449

2c Sponsor's telephone number
972-964-4800

2d Business code (see instructions)
541990

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	THOMAS KIM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

5	Total number of participants at the beginning of the plan year	**5**	345
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**	295
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	19
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	314
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	314
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	136
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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:
2A 2E 2F 2G 2J 2K 2T 3D 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
WORKING SOLUTIONS AND WS LIVE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WORKING SOLUTIONS

D Employer Identification Number (EIN)
47-0803449

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

T. ROWE PRICE

52-2264646

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

OAKMARK

04-3276558

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

COLUMBIA

93-0577450

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

JANUS

43-1804048

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

THORNBURG

85-0301299

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

LOOMIS SAYLES FUNDS

04-3200030

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

LORD ABBETT

13-5620131

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

INVESCO

58-2287224

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

PIMCO FUNDS

95-2632339

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

HARBOR

04-2679462

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

ACADIAN FUNDS

04-2929221

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 49 50 52 60 62 64	SERVICE PROVIDER	15996	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WELLS FARGO ADVISORS PCG

56-0276690

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 52	SERVICE PROVIDER	0	Yes [X] No [ ]	Yes [ ] No [X]	12728	Yes [ ] No [X]

(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
WELLS FARGO ADVISORS PCG	27 52	12728

(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.
WELLS FARGO BANK, N.A. 94-1347393	50 BASIS POINTS INITIAL AND 25 BASIS POINTS TRAIL

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
WORKING SOLUTIONS AND WS LIVE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WORKING SOLUTIONS

D Employer Identification Number (EIN)
47-0803449

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: INTERNATIONAL BOND CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
46-6136833-001	C	43164

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
94-3222878-001	C	37774

a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
46-6208187-001	C	142

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS OVERSEAS CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
45-6648669-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
45-6648640-001	C	151827

a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-MANAGER SMALL CAP CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
45-6648658-001	C	58272

a Name of MTIA, CCT, PSA, or 103-12 IE: THORNBURG INTERNATIONAL CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

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)
45-6651358-001	C	64499

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP INST LRG-CAP GROWTH MGD CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 45-6648614-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33788

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE-CAP GROWTH CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 56-6649361-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59685

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP INST EQUITY INCOME MGD CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 46-6586666-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 87525

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

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
WORKING SOLUTIONS AND WS LIVE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WORKING SOLUTIONS

D Employer Identification Number (EIN)
47-0803449

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	884878	0
(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)	102550	65512
(9) Value of interest in common/collective trusts	1c(9)	259290	536676
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1555021	3097121
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2801739	3699309
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2801739	3699309

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)	163492	
	(B) Participants	2a(1)(B)	308541	
	(C) Others (including rollovers)	2a(1)(C)	133990	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		606023
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	77	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	2690	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2767
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	122626	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		122626
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1007620	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1007752	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-132
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	-807	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-807

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		90317
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		292797
c Other income	2c		30
d Total income. Add all **income** amounts in column (b) and enter total	2d		1113621
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	182627	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		182627
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	33424	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		33424
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		216051
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		897570
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: CPWR, LLP **(2)** EIN: 20-3676004

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		370000
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
WORKING SOLUTIONS AND WS LIVE 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WORKING SOLUTIONS

D Employer Identification Number (EIN)
47-0803449

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 41-6257133

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

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

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

CPWR
LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS

October 13, 2014

To the Board of Directors
WSOL, Inc.
Re: Working Solutions and W S Live 401(k) Profit Sharing Plan
1820 Preston Park Blvd., Suite 1150
Plano, Texas 75093

We have audited the financial statements of Working Solutions and W S Live 401(k) Profit Sharing Plan (the "Plan") for the year ended December 31, 2013, and have issued our report thereon dated October 13, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 22, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Working Solutions and W S Live 401(k) Profit Sharing Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- Note 2, disclosing the Plan's basis of accounting, which indicates that the financial statements are prepared under the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The financial statement disclosures are neutral, consistent, and clear.

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

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No such misstatements were noted during the audit.

5057 KELLER SPRINGS RD. SUITE 425 ADDISON, TX 75001 (972) 991-4566 F (972) 991-4569

CPWR

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

Management Representations
We have requested certain representations from management that are included in the management representation letter dated October 13, 2014.

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

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

This information is intended solely for the use of the Board of Directors and management of Working Solutions and W S Live 401(k) Profit Sharing Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

CPWR, LLP

CPWR, LLP

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN

Financial Statements
and
Supplemental Schedule

December 31, 2013 and 2012

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN

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CPWR
LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Administrator of
Working Solutions and W S Live 401(k) Profit Sharing Plan

Report on Financial Statements

We were engaged to audit the accompanying financial statements of Working Solutions and W S Live 401(k) Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an 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 (ERISA), 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 Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator is complete and accurate.

CPWR

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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Supplemental Information

The supplemental schedule of assets held for investment purposes at end of year is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

CPWR, LLP

October 13, 2014

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN
Statements of Net Assets Available for Benefits
Modified Cash Basis
December 31, 2013 and 2012

	2013	2012
Investments (at fair value)		
Participant-directed investments:		
Interest bearing cash	$ -	$ 884,878
Mutual funds	3,097,121	1,555,021
Common/collective trusts	536,676	259,290
Total investments	3,633,797	2,699,189
Receivables		
Notes receivable from participants	65,512	102,550
Employer's contributions	3,799	2,689
Participants' contributions	10,485	5,568
Total receivables	79,796	110,807
Net assets available for benefits	$ 3,713,593	$ 2,809,996

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

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Benefits
Modified Cash Basis
For the Year Ended December 31, 2013

Additions to net assets:		
Investment income:		
Net appreciation in fair value of investments	$ 382,205	
Interest and dividends	125,393	
	507,598	
Contributions:		
Participants' contributions	313,458	
Employer's contributions	164,602	
Rollovers	133,990	
	612,050	
Total additions		$ 1,119,648
Deductions from net assets:		
Benefits paid to or on behalf of participants	182,627	
Administrative expenses	33,424	
Total deductions		216,051
Net increase		903,597
Net assets available for benefits:		
Beginning of year		2,809,996
End of year		$ 3,713,593

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

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN
Notes to Financial Statements

Note 1 - Description of Plan

The following description of the Working Solutions and W S Live 401(k) Profit Sharing Plan (the "Plan") provides only general information. Therefore, participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) plan covering all eligible employees of WSOL, Inc., WS Live, LLC, and Virtual Voice Solutions, Inc. (collectively, the "Company"). The Plan is designed to comply with the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC). In addition, the financial statements have been prepared in compliance with ERISA.

Eligibility

Employees of the Company are eligible to participate in the Plan after attaining the age of twenty-one and completing six months of service. Participants may enter the Plan on the first day of the month after satisfying the eligibility requirements. Those classified as independent contractors are excluded from the Plan. Participants are also eligible for the Company's safe harbor contributions after satisfying the eligibility requirements for employee deferrals, and are eligible for the Company's discretionary matching and profit sharing contributions after completing one year of service.

Contributions

Participants may contribute a percentage of annual compensation, as defined in the Plan, characterized as either pretax or Roth elective deferrals, and subject to Internal Revenue Service (IRS) limitations. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

The Plan is intended to qualify as a "Safe Harbor 401(k) Plan." The safe harbor provision is satisfied by the Company's match in an amount equal to 100% of salary deferrals that do not exceed 3% of compensation plus 50% of deferrals between 3% and 5% of compensation. The Company may also make additional matching and profit sharing contributions at the option of the Company's Board of Directors.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contributions, Plan earnings and losses, and may be charged with an allocation of certain administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Note 1 - Description of Plan (Continued)

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are first used to reduce plan expenses and then reallocated to eligible participants' accounts in proportion to the ratio of each participant's compensation to total compensation for all participants during the Plan year. Forfeitures available for the reduction of plan expenses and reallocation to participants' accounts totaled $260 and $214 as of December 31, 2013 and 2012, respectively. No forfeitures were used to reduce administrative expenses or reallocated to participants' accounts during the year ended December 31, 2013.

Vesting

Participants are immediately vested in their pretax deferrals, Roth deferrals, rollover contributions, and Company safe harbor contributions, plus actual earnings thereon. Participants also become fully vested upon retirement (at age 60 or over), death, disability, or termination of the Plan. Vesting in the Company's discretionary matching and profit sharing contributions plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

Participant loans

Participants may borrow from their fund accounts a minimum of $500 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The term of the loan (no more than one at a time) may not exceed five years unless the loan is used to purchase a principal residence. Loans are secured by the vested balance in the participant's account and accrue interest at rates which are commensurate with local prevailing rates as determined periodically by the plan administrator. Principal and interest is paid ratably through payroll deductions.

Payment of benefits

On termination of service, a participant, with an account balance exceeding $5,000 may elect to receive a single lump-sum payment, equal to the value of the participant's vested interest in his or her account, or to remain invested in the Plan. Vested account balances of $5,000 or less are automatically distributed in a lump-sum payment as soon as administratively feasible.

Note 1 - Description of Plan (Continued)

Plan termination

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

Administrative expenses

Administrative expenses are generally paid by the Company. However, the Plan may pay transaction fees which are allocated to the specific participants initiating the transactions.

Investment options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of mutual funds as well as investments in common/collective trusts for participants.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, net assets available for benefits are reflected on a cash basis except for participant and employer contributions, which are reflected on an accrual basis.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Investment valuation and income recognition

Investments in mutual funds and common/collective trusts are reported at fair value. Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income are recorded on the cash basis. Realized and unrealized net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Note 2 - Summary of Significant Accounting Policies (Continued)

Fair value measurements

Fair value estimates are made at a specific point in time and the methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in different fair value measurements at the reporting date.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. Accounting principles generally accepted in the United States of America also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Three levels of inputs may be used to measure fair value:

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

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

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

An asset or liability's classification within the fair value hierarchy is based on the lowest level of significant input to its valuation.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2013, are reported in net appreciation in fair value of investments.

Estimates

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

Note 2 - Summary of Significant Accounting Policies (Continued)

Payment of Benefits

Benefits paid to or on behalf of participants are recorded as a reduction of net assets available for benefits when paid.

Note 3 – Information Prepared and Certified by Trustee

Plan management has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The following information included in the accompanying financial statements and supplemental schedule, as of and for the year ended December 31, was obtained from data that has been prepared and certified to as complete and accurate by the trustee:

	2013	2012
Participant directed investments	$ 3,633,797	$ 2,699,189
Notes receivable from participants	65,512	102,550
Investment income, year ended December 31, 2013	507,598	

Note 4 – Fair Value Measurements

The following presents investments at fair value by class and fair value hierarchy as of:

	Level 1	Level 2
December 31, 2013:		
Mutual funds:		
Large cap	$ 537,232	$ -
Mid cap	259,444	-
Small cap	136,297	-
Target date	406,712	-
Money market	921,518	-
Bond	291,795	-
Balanced/Allocation	263,373	-
Real estate	27,305	-
International/global	253,445	-
Common/collective trusts:		
Large cap	-	332,967
Small cap	-	58,272
Bond	-	80,938
International/global	-	64,499
	$ 3,097,121	$ 536,676

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Interest bearing cash	884,878	-
Common/collective trusts:		
Large cap	-	126,916
Small cap	-	34,107
Bond	-	27,762
International/global	-	70,505
	$ 2,439,899	$ 259,290

Note 4 – Fair Value Measurements (Continued)

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end, and are classified as Level 1. The fair value of interest bearing cash is based on its face amount, and is classified as Level 1.

Level 2 Fair Value Measurements

The fair value of investments held in common/collective trust funds is based on the combined net asset values of the underlying investments less any fees paid by the fund for its expenses, and are classified as Level 2.

Note 5 – Investments

The following presents investments, at fair value, that represent 5% or more of the Plan's net assets as of December 31:

	2013	2012
Janus Advisor Forty Fund	$ 349,782	$ 238,716
Columbia Diversified Equity Income	-	152,051
Wells Fargo Treasury Money Market	921,518	-
Interest bearing cash	-	884,878
Oakmark Equity and Income Fund II	223,186	161,073
T. Rowe Price Retirement 2030	204,949	142,173

Note 6 - Tax Status

The Plan is based on a prototype plan document sponsored by Wells Fargo Bank, N.A., the Plan's trustee. Wells Fargo Bank N.A. received an opinion letter from the IRS dated March 31, 2008, which states that the prototype document satisfies the applicable requirements of the IRS. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRS.

Note 7 – Parties-in-Interest

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering services to the Plan, the Company, and certain others. As such, transactions conducted with Wells Fargo Bank N.A. and its affiliates qualify as party-in-interest transactions.

Note 8 – Risks and Uncertainties

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

Note 9 - Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits and contribution income per the financial statements to Schedule H of Form 5500 as of and for the year ended December 31:

	2013	2012
Net assets available for benefits per the financial statement	$ 3,713,593	$ 2,809,996
Less current year contributions receivable	(14,284)	(8,257)
Net assets available for benefits per Form 5500	$ 3,699,309	$ 2,801,739
Contribution income per the financial statement	$ 612,050	
Plus prior year contributions receivable	8,257	
Less current year contributions receivable	(14,284)	
Contribution income per Form 5500	$ 606,023	

Note 10 – Subsequent Events

Subsequent events have been evaluated through October 13, 2014, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

WORKING SOLUTIONS AND W S LIVE
401 (K) PROFIT SHARING PLAN
TIN: 47-0803449
Plan Number 001
Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year
December 31, 2013

(a)	(b) Identity of issue, 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
*	Wells Fargo	Common/Collective Trust Stable Return Fund	$ -	$ 142
*	Wells Fargo Advantage	Mutual Fund Large Co Value Fund	-	13,658
*	Wells Fargo Advantage	Mutual Fund Treasury Money Market Fund	-	921,518
*	Wells Fargo Advantage	Mutual Fund Core Bond Fund	-	116,288
*	Wells Fargo Advantage	Mutual Fund Asset Allocation Fund	-	40,187
*	Wells Fargo Advantage	Mutual Fund Diversified Fund	-	15,434
*	Wells Fargo Advantage	Mutual Fund Global Opportunity Fund	-	136,532
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Large Cap Growth	-	59,685
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Core Bond Fund	-	37,774
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust International Bond Fund	-	43,164
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Thornburg International Fund	-	64,499
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Multi-Manager Small Cap Fund	-	58,272
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust T. Rowe Price Inst Large Cap Growth Fund	-	33,788
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust T. Rowe Price Inst Equity Income Fund	-	87,525
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust MFS Value Fund	-	151,827
	Acadian	Mutual Fund Emerging Markets Equity Fund	-	21,150
	Columbia	Mutual Fund Diversified Equity Income Fund	-	158,358
	Columbia	Mutual Fund Mid Cap Value Fund	-	94,304
	Harbor	Mutual Fund International Institutional Fund	-	76,596
	Invesco	Mutual Fund Small Cap Value Fund	-	136,297
	Janus	Mutual Fund Forty Fund	-	349,782
	Loomis Sayles	Mutual Fund Strategic Income Fund	-	13,866
	Lord Abbett	Mutual Fund Value Opportunity Fund	-	13,624
	Oakmark	Mutual Fund Equity and Income Fund	-	223,186
	PIMCO	Mutual Fund High Yield Fund	-	25,930
	PIMCO	Mutual Fund Real Return Fund	-	24,634
	PIMCO	Mutual Fund Total Return Institutional Fund	-	111,077
	T Rowe Price	Mutual Fund Retirement 2010	-	6,034
	T Rowe Price	Mutual Fund Retirement 2020	-	63,320
	T Rowe Price	Mutual Fund Retirement 2030	-	204,949
	T Rowe Price	Mutual Fund Retirement 2040	-	132,409
	T Rowe Price	Mutual Fund Real Estate Fund	-	27,305
	Thornburg	Mutual Fund Core Growth Fund	-	151,516
	Thornburg	Mutual Fund International Value Fund	-	19,167
	Participant Loans	Interest at 3.25% maturities through 2018	-	65,512
			$ -	$ 3,699,309

* Denotes party-in-interest.
** All investments are participant-directed; column (d) is not applicable.

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN

Financial Statements
and
Supplemental Schedule

December 31, 2013 and 2012

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN

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CPWR
LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Administrator of
Working Solutions and W S Live 401(k) Profit Sharing Plan

Report on Financial Statements

We were engaged to audit the accompanying financial statements of Working Solutions and W S Live 401(k) Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an 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 (ERISA), 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 Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator is complete and accurate.

CPWR

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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Supplemental Information

The supplemental schedule of assets held for investment purposes at end of year is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

CPWR, LLP

October 13, 2014

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN
Statements of Net Assets Available for Benefits
Modified Cash Basis
December 31, 2013 and 2012

	2013	2012
Investments (at fair value)		
Participant-directed investments:		
Interest bearing cash	$ -	$ 884,878
Mutual funds	3,097,121	1,555,021
Common/collective trusts	536,676	259,290
Total investments	3,633,797	2,699,189
Receivables		
Notes receivable from participants	65,512	102,550
Employer's contributions	3,799	2,689
Participants' contributions	10,485	5,568
Total receivables	79,796	110,807
Net assets available for benefits	$ 3,713,593	$ 2,809,996

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

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Benefits
Modified Cash Basis
For the Year Ended December 31, 2013

Additions to net assets:		
Investment income:		
Net appreciation in fair value of investments	$ 382,205	
Interest and dividends	125,393	
	507,598	
Contributions:		
Participants' contributions	313,458	
Employer's contributions	164,602	
Rollovers	133,990	
	612,050	
Total additions		$ 1,119,648
Deductions from net assets:		
Benefits paid to or on behalf of participants	182,627	
Administrative expenses	33,424	
Total deductions		216,051
Net increase		903,597
Net assets available for benefits:		
Beginning of year		2,809,996
End of year		$ 3,713,593

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

WORKING SOLUTIONS AND W S LIVE
401(K) PROFIT SHARING PLAN
Notes to Financial Statements

Note 1 - Description of Plan

The following description of the Working Solutions and W S Live 401(k) Profit Sharing Plan (the "Plan") provides only general information. Therefore, participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) plan covering all eligible employees of WSOL, Inc., WS Live, LLC, and Virtual Voice Solutions, Inc. (collectively, the "Company"). The Plan is designed to comply with the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC). In addition, the financial statements have been prepared in compliance with ERISA.

Eligibility

Employees of the Company are eligible to participate in the Plan after attaining the age of twenty-one and completing six months of service. Participants may enter the Plan on the first day of the month after satisfying the eligibility requirements. Those classified as independent contractors are excluded from the Plan. Participants are also eligible for the Company's safe harbor contributions after satisfying the eligibility requirements for employee deferrals, and are eligible for the Company's discretionary matching and profit sharing contributions after completing one year of service.

Contributions

Participants may contribute a percentage of annual compensation, as defined in the Plan, characterized as either pretax or Roth elective deferrals, and subject to Internal Revenue Service (IRS) limitations. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

The Plan is intended to qualify as a "Safe Harbor 401(k) Plan." The safe harbor provision is satisfied by the Company's match in an amount equal to 100% of salary deferrals that do not exceed 3% of compensation plus 50% of deferrals between 3% and 5% of compensation. The Company may also make additional matching and profit sharing contributions at the option of the Company's Board of Directors.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contributions, Plan earnings and losses, and may be charged with an allocation of certain administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Note 1 - Description of Plan (Continued)

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are first used to reduce plan expenses and then reallocated to eligible participants' accounts in proportion to the ratio of each participant's compensation to total compensation for all participants during the Plan year. Forfeitures available for the reduction of plan expenses and reallocation to participants' accounts totaled $260 and $214 as of December 31, 2013 and 2012, respectively. No forfeitures were used to reduce administrative expenses or reallocated to participants' accounts during the year ended December 31, 2013.

Vesting

Participants are immediately vested in their pretax deferrals, Roth deferrals, rollover contributions, and Company safe harbor contributions, plus actual earnings thereon. Participants also become fully vested upon retirement (at age 60 or over), death, disability, or termination of the Plan. Vesting in the Company's discretionary matching and profit sharing contributions plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

Participant loans

Participants may borrow from their fund accounts a minimum of $500 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The term of the loan (no more than one at a time) may not exceed five years unless the loan is used to purchase a principal residence. Loans are secured by the vested balance in the participant's account and accrue interest at rates which are commensurate with local prevailing rates as determined periodically by the plan administrator. Principal and interest is paid ratably through payroll deductions.

Payment of benefits

On termination of service, a participant, with an account balance exceeding $5,000 may elect to receive a single lump-sum payment, equal to the value of the participant's vested interest in his or her account, or to remain invested in the Plan. Vested account balances of $5,000 or less are automatically distributed in a lump-sum payment as soon as administratively feasible.

Note 1 - Description of Plan (Continued)

Plan termination

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

Administrative expenses

Administrative expenses are generally paid by the Company. However, the Plan may pay transaction fees which are allocated to the specific participants initiating the transactions.

Investment options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of mutual funds as well as investments in common/collective trusts for participants.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, net assets available for benefits are reflected on a cash basis except for participant and employer contributions, which are reflected on an accrual basis.

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Fair value measurements

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

Note 9 - Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits and contribution income per the financial statements to Schedule H of Form 5500 as of and for the year ended December 31:

	2013	2012
Net assets available for benefits per the financial statement	$ 3,713,593	$ 2,809,996
Less current year contributions receivable	(14,284)	(8,257)
Net assets available for benefits per Form 5500	$ 3,699,309	$ 2,801,739
Contribution income per the financial statement	$ 612,050	
Plus prior year contributions receivable	8,257	
Less current year contributions receivable	(14,284)	
Contribution income per Form 5500	$ 606,023	

Note 10 – Subsequent Events

Subsequent events have been evaluated through October 13, 2014, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

WORKING SOLUTIONS AND W S LIVE
401 (K) PROFIT SHARING PLAN
TIN: 47-0803449
Plan Number 001
Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year
December 31, 2013

(a)	(b) Identity of issue, 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
*	Wells Fargo	Common/Collective Trust Stable Return Fund	$ -	$ 142
*	Wells Fargo Advantage	Mutual Fund Large Co Value Fund	-	13,658
*	Wells Fargo Advantage	Mutual Fund Treasury Money Market Fund	-	921,518
*	Wells Fargo Advantage	Mutual Fund Core Bond Fund	-	116,288
*	Wells Fargo Advantage	Mutual Fund Asset Allocation Fund	-	40,187
*	Wells Fargo Advantage	Mutual Fund Diversified Fund	-	15,434
*	Wells Fargo Advantage	Mutual Fund Global Opportunity Fund	-	136,532
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Large Cap Growth	-	59,685
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Core Bond Fund	-	37,774
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust International Bond Fund	-	43,164
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Thornburg International Fund	-	64,499
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust Multi-Manager Small Cap Fund	-	58,272
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust T. Rowe Price Inst Large Cap Growth Fund	-	33,788
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust T. Rowe Price Inst Equity Income Fund	-	87,525
*	Wells Fargo Inst Retirement and Trust	Common/Collective Trust MFS Value Fund	-	151,827
	Acadian	Mutual Fund Emerging Markets Equity Fund	-	21,150
	Columbia	Mutual Fund Diversified Equity Income Fund	-	158,358
	Columbia	Mutual Fund Mid Cap Value Fund	-	94,304
	Harbor	Mutual Fund International Institutional Fund	-	76,596
	Invesco	Mutual Fund Small Cap Value Fund	-	136,297
	Janus	Mutual Fund Forty Fund	-	349,782
	Loomis Sayles	Mutual Fund Strategic Income Fund	-	13,866
	Lord Abbett	Mutual Fund Value Opportunity Fund	-	13,624
	Oakmark	Mutual Fund Equity and Income Fund	-	223,186
	PIMCO	Mutual Fund High Yield Fund	-	25,930
	PIMCO	Mutual Fund Real Return Fund	-	24,634
	PIMCO	Mutual Fund Total Return Institutional Fund	-	111,077
	T Rowe Price	Mutual Fund Retirement 2010	-	6,034
	T Rowe Price	Mutual Fund Retirement 2020	-	63,320
	T Rowe Price	Mutual Fund Retirement 2030	-	204,949
	T Rowe Price	Mutual Fund Retirement 2040	-	132,409
	T Rowe Price	Mutual Fund Real Estate Fund	-	27,305
	Thornburg	Mutual Fund Core Growth Fund	-	151,516
	Thornburg	Mutual Fund International Value Fund	-	19,167
	Participant Loans	Interest at 3.25% maturities through 2018	-	65,512
			$ -	$ 3,699,309

* Denotes party-in-interest.
** All investments are participant-directed; column (d) is not applicable.