

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/16/2012</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/16/2012</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>07/16/2012</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>IHI E&C INTERNATIONAL CORPORATION</u> <u>1080 ELDRIDGE PARKWAY, SUITE 1349</u> <u>HOUSTON, TX 77077</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>45-5399806</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>832-379-7925</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541330</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>45-5399806</u>	2c Sponsor's telephone number <u>832-379-7925</u>	2d Business code (see instructions) <u>541330</u>	
2b Employer Identification Number (EIN) <u>45-5399806</u>					
2c Sponsor's telephone number <u>832-379-7925</u>					
2d Business code (see instructions) <u>541330</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	CHRIS CELANO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	174
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	320
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	12
d Subtotal. Add lines 6a , 6b , and 6c		6d	332
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	1
f Total. Add lines 6d and 6e		6f	333
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	208
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	5
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan <u>IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IHI E&C INTERNATIONAL CORPORATION</u>	D Employer Identification Number (EIN) <u>45-5399806</u>

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

JULY BUSINESS SERVICES, INC.

P.O. BOX 2208
400 AUSTIN AVENUE, SUITE 1200
WACO, TX 76701

74-2715820

(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 15 64	TPA & RECORDKEEPER	64556	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IHI E&C INTERNATIONAL CORPORATION</u>	D Employer Identification Number (EIN) <u>45-5399806</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	16098125	69915
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	-261	47571
(2) Participant contributions	1b(2)	-120	160932
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	1643880
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	67100	90430
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	22026091
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	1338745

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	16164844	25377564

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	20047
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	20047

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	16164844	25357517
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	914488	
(B) Participants	2a(1)(B)	4958054	
(C) Others (including rollovers)	2a(1)(C)	755098	
(2) Noncash contributions	2a(2)	0	6627640
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	3520	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3520
(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)	612202	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		612202
(3) Rents	2b(3)		
(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)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(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)		2596127
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		9839489

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	582260	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		582260
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	64556	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		64556
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		646816

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		9192673
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: GROSSMAN, YANAK, FORD LLP

(2) EIN: 25-1638525

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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 <u>IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IHI E&C INTERNATIONAL CORPORATION</u>	D Employer Identification Number (EIN) <u>45-5399806</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-3149038</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: 0.0% 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): _____



IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN

Financial Statements for the Year Ended December 31, 2013 and for the Initial Period from July 16, 2012 to December 31, 2012, Supplemental Schedules as of December 31, 2013 and 2012, and Independent Auditors' Report

**IHI E&C INTERNATIONAL CORPORATION 401(K)
PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
IHI E&C International Corporation 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of IHI E&C International Corporation 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the year ended December 31, 2013 and the initial period from July 16, 2012 to December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation 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 of 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 2, which was certified by Charles Schwab Bank, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the periods ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules listed in the accompanying table of contents are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 schedules.

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 custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Grossman Yanak + Ford LLP

Pittsburgh, Pennsylvania
October 13, 2014

**IHI E&C INTERNATIONAL CORPORATION 401(K)
PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012**

	<u>NOTES</u>	<u>2013</u>	<u>2012</u>
ASSETS:			
Investments, at fair value	1,3	\$ 25,078,631	\$ 15,914,463
Employee contribution receivable		160,932	103,584
Employer contribution receivable		47,571	26,059
Notes receivable from participants	1	<u>90,430</u>	<u>67,662</u>
Total		25,377,564	16,111,768
LIABILITIES:			
Refundable contributions	1	<u>20,047</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS		<u>\$ 25,357,517</u>	<u>\$ 16,111,768</u>

See notes to financial statements.

IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013 AND THE INITIAL PERIOD
FROM JULY 16, 2012 TO DECEMBER 31, 2012**

	<u>2013</u>	<u>2012</u>
ADDITIONS:		
Dividends and interest	\$ 615,722	\$ 306,677
Net realized and unrealized appreciation in fair value of investments	<u>2,649,303</u>	<u>414,051</u>
Investment income	<u>3,265,025</u>	<u>720,728</u>
Employer contributions	914,488	96,552
Employee contributions	4,958,054	1,304,990
Employee rollovers	<u>755,098</u>	<u>13,989,573</u>
Total contributions	<u>6,627,640</u>	<u>15,391,115</u>
Total additions	<u>9,892,665</u>	<u>16,111,843</u>
DEDUCTIONS:		
Distributions to participants	582,260	-
Administrative expenses	<u>64,656</u>	<u>75</u>
Total deductions	<u>646,916</u>	<u>75</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	9,245,749	16,111,768
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF THE YEAR	<u>16,111,768</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF THE YEAR	<u>\$ 25,357,517</u>	<u>\$ 16,111,768</u>

See notes to financial statements.

IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following brief description of the IHI E&C International Corporation 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan, established effective July 16, 2012, is a defined contribution plan and covers substantially all non-collectively bargained employees of IHI E&C International Corporation (the "Sponsor") who have attained the age of 21. The Plan is administered by the Sponsor and subject to the Provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Employer Contributions - For the year ended December 31, 2013 and the initial period ended December 31, 2012, the Company matched an amount equal to the employee elective deferrals that did not exceed 4% of the eligible compensation for the plan year. The plan document also allows the Sponsor to make discretionary contributions to the Plan. No discretionary contributions were made by the Sponsor during the year ended December 31, 2013 or the initial period ended December 31, 2012.

Employee Contributions - All employees who meet age and service requirements are eligible to participate in the Plan. The Plan provides for employee contributions up to 100% of individual compensation into deferred savings, subject to IRS limitations on deferrals. Employee contributions consist of employee payroll deductions and rollovers from other qualified plans.

Participant Accounts - Each participant's account is credited with the participant's contributions, share of plan earnings and, where applicable, employer contributions. Allocations are based on the participant's earnings or account balances, as defined.

Refundable Contributions - At the end of each year, the Plan must meet the annual Internal Revenue Code nondiscrimination and funding limitation tests. To the extent that these tests result in the identification of employee contributions in excess of the percentage allowed, a portion of their yearly contribution is refunded. These refunds payable are generally satisfied in the first quarter of the year following the plan year in which the test is effected.

Investments - The Plan's investments are held by Charles Schwab Bank, the "Custodian". Participants may direct contributions to the investment options available within the Plan. Participants may change their investment options at any time.

Vesting - Participants are immediately vested in their voluntary contributions, their share of employer contributions and the respective earnings thereon. Vesting in profit sharing contributions and earnings thereon is according to the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 3 years	0%
3 or more	100%

Participants are 100% vested in the event of total disability or death.

Forfeitures - Forfeitures are applied to pay for plan expenses or, if in excess of plan expenses, will be applied to reduce employer contributions. There were no forfeitures for the year ended December 31, 2013 or the initial period ended December 31, 2012.

Payment of Benefits - Benefit payments to participants are recorded at the time of distribution.

Basis of Accounting - The financial statements have been prepared on the accrual basis of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition - Investments are carried at their fair value based upon published quotations or, in the absence of readily ascertainable market values, at such values as the Custodian determines. The unrealized appreciation (depreciation) of investments is determined by the change in current market value from the beginning of the year (if held for the entire year) to the end of the year, or from the date of purchase to the end of the year. The realized appreciation (depreciation) of investments is determined from the date of purchase to the date of sale. Gains and losses on securities sold or redeemed are determined on the basis of specific identification. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Fair Value Measurement - Generally accepted accounting principles establish a framework for measuring fair value, which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs that may be used to measure fair value are defined as:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly,
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The valuation methodologies used for assets measured at fair value include the net asset value ("NAV") for mutual fund holdings and index funds (level 1 input).

There have been no changes to the methodologies used at 2013 and 2012. These methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting dates.

Notes Receivable from Participants - Participants may borrow up to 50% of their vested account balance. The amount of the loan must be at least \$1,000. Loans accrue interest at a rate equal to the prime rate plus 1% at the inception of the loan and are secured by the participant's account balance. The interest rates on the loans outstanding as of December 31, 2013 and 2012 ranged between 4.25% and 6.42%. Loans outstanding at December 31, 2013 and 2012 were \$90,430 and \$67,662, respectively.

Administrative Expenses - Administrative expenses of the Plan are paid by the Company; certain investment and trustee fees are paid by the Plan.

Subsequent Events - Management has evaluated subsequent events through October 13, 2014, the date which the financial statements were available to be issued.

2. CERTIFIED FINANCIAL INFORMATION

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the Custodian has certified that the following data included in the accompanying financial statements is complete and accurate:

- Investments as shown in the statements of net assets available for benefits as of December 31, 2013 and 2012.
- Investment activity as shown in the statements of changes in net assets available for benefits for the year ended December 31, 2013 and for the initial period ended December 31, 2012.
- The schedules of assets held for investment purposes, except for notes receivable from participants, as shown on the accompanying schedules.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

3. INVESTMENTS

Investments consisted of the following as of December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Cash and equivalents	\$ 1,713,797	\$ 1,446,441
Mutual funds	22,026,091	13,746,354
Index funds	<u>1,338,743</u>	<u>721,668</u>
Total	<u>\$ 25,078,631</u>	<u>\$ 15,914,463</u>

Investments that represent 5% or more of assets available for benefits at December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Schwab Treasury Obligations Money Fund	\$ 1,643,883	\$ 1,432,250
American Funds Washington Mutual R4	2,260,219	1,179,147
MFS Massachusetts Investors Growth Stock Fund Class A	1,738,947	1,098,221
PIMCO Total Return Administrative Class	4,245,959	2,593,739
T Rowe Price Retirement 2025 Fund	5,662,310	4,591,859
T Rowe Price Retirement 2030 Fund	1,990,023	1,875,402

4. INCOME TAX STATUS

The Plan is a prototype plan for which the prototype sponsoring organization has obtained a favorable determination letter dated March 31, 2008 in which the Internal Revenue Service states that the Plan, as

designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code. Management believes that there is no liability related to uncertain tax positions at December 31, 2013 or 2012. The Plan remains subject to examinations by tax authorities for all periods since its inception.

5. SUBSEQUENT EVENT

Effective June 1, 2014, the Plan merged into the IHI Group 401(k) Plan. All Plan assets will be transferred to the IHI Group 401(k) Plan as soon as administratively practical.

6. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits as reflected in the statements of net assets available for benefits at December 31, 2013 and December 31, 2012 to the Form 5500:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits as reflected in the financial statements	\$ 25,357,517	\$ 16,111,768
Rollover recorded by custodian, not reflected on Form 5500	-	(13,462)
Difference in note receivable balance	<u>-</u>	<u>66,538</u>
Net assets available for benefits as reflected in the Form 5500	<u>\$ 25,357,517</u>	<u>\$ 16,164,844</u>

The following is a reconciliation of the net increase in net assets available for benefits at the statement of changes in net assets available for benefits for the periods ended December 31, 2013 and 2012 to the Form 5500:

	<u>2013</u>	<u>2012</u>
Investment income as reflected in the financial statements	\$ 3,265,025	\$ 720,728
Classification difference in investment income	-	134,466
Correction of prior year Form 5500 differences	<u>(53,176)</u>	<u>-</u>
Investment income as reflected in the Form 5500	<u>\$ 3,211,849</u>	<u>\$ 855,194</u>

Total contributions as reflected in the financial statements	\$ 6,627,640	\$ 15,391,115
Difference in note receivable balance	-	(66,538)
Difference in contributions due to timing and classification	<u>-</u>	<u>(14,852)</u>
Total contributions as reflected in the Form 5500	<u>\$ 6,627,640</u>	<u>\$ 15,309,725</u>

IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN
EIN: 45-5399806 PLAN NO. 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR (SCHEDULE H, LINE 4i)
DECEMBER 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Identity of Issuer, Borrower, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	Charles Schwab	Schwab Treasury Obligations Money Fund	\$ 1,643,883
*	Charles Schwab	American Funds Washington Mutual R4	2,260,219
*	Charles Schwab	Columbia Marsico Growth Fund Class A	18,104
*	Charles Schwab	Davis New York Venture Fund Class A	186,938
*	Charles Schwab	American Funds Europacific Growth Fund R4	989,035
*	Charles Schwab	Fidelity Discovery Growth Fund	555,078
*	Charles Schwab	Fidelity Diversified International Fund	1,026,066
*	Charles Schwab	Hartford SmallCap Growth HLS Fund Class 1B	731,806
*	Charles Schwab	ICM Small Cap Company Portfolio	724,131
*	Charles Schwab	Lazard Emerging Markets Equity Blnd Open Fund	281,869
*	Charles Schwab	MFS Massachusetts Investors Growth Stock Fund Class A	1,738,947
*	Charles Schwab	Munder Mid-Cap Core Growth Fund Class A	364,392
*	Charles Schwab	Pimco Real Return Fund Administrative Class	440,266
*	Charles Schwab	Pimco Total Return Administrative Class	4,245,959
*	Charles Schwab	T Rowe Price Retirement 2025 Fund	5,662,310
*	Charles Schwab	T Rowe Price Retirement 2030 Fund	1,990,023
*	Charles Schwab	T Rowe Price Retirement 2035 Fund	557,450
*	Charles Schwab	T Rowe Price Retirement 2040 Fund	54,082
*	Charles Schwab	T Rowe Price Retirement 2045 Fund	199,414
*	Charles Schwab	SSGA Global Equity US Index	90,151
*	Charles Schwab	SSGA Russell Small Cap Index Fund	321,392
*	Charles Schwab	SSGA S&P 500 R Index Fund	901,953
*	Charles Schwab	SSGA US Bond Index Fund	25,248
*	Charles Schwab	Cash	<u>69,915</u>
		Total Investments	<u>\$ 25,078,631</u>
	Notes Receivable from participants	Interest rates ranging from 4.25% to 5.22%	<u>\$ 90,430</u>

*Party-in-interest

IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN
EIN: 45-5399806 PLAN NO. 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR (SCHEDULE H, LINE 4i)
DECEMBER 31, 2012

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Identity of Issuer, Borrower, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	Charles Schwab	Schwab Treasury Obligations Money Fund	\$ 1,432,250
*	Charles Schwab	American Funds Washington Mutual R4	1,179,147
*	Charles Schwab	Columbia Marsico Growth Fund Class A	1,046
*	Charles Schwab	Davis New York Venture Fund Class A	73,028
*	Charles Schwab	American Funds Europacific Growth Fund R4	521,335
*	Charles Schwab	Fidelity Discovery Growth Fund	68,728
*	Charles Schwab	Fidelity Diversified International Fund	513,385
*	Charles Schwab	Hartford SmallCap Growth HLS Fund Class 1B	202,475
*	Charles Schwab	ICM Small Cap Company Portfolio	281,361
*	Charles Schwab	Lazard Emerging Markets Equity Blnd Open Fund	186,819
*	Charles Schwab	MFS Massachusetts Investors Growth Stock Fund Class A	1,098,221
*	Charles Schwab	Munder Mid-Cap Core Growth Fund Class A	175,403
*	Charles Schwab	Pimco Real Return Fund Administrative Class	86,556
*	Charles Schwab	Pimco Total Return Administrative Class	2,593,739
*	Charles Schwab	T Rowe Price Retirement 2025 Fund	4,591,859
*	Charles Schwab	T Rowe Price Retirement 2030 Fund	1,875,402
*	Charles Schwab	T Rowe Price Retirement 2035 Fund	194,327
*	Charles Schwab	T Rowe Price Retirement 2040 Fund	6,303
*	Charles Schwab	T Rowe Price Retirement 2045 Fund	97,218
*	Charles Schwab	SSGA Global Equity US Index	49,790
*	Charles Schwab	SSGA Russell Small Cap Index Fund	132,080
*	Charles Schwab	SSGA S&P 500 R Index Fund	534,982
*	Charles Schwab	SSGA US Bond Index Fund	4,817
*	Charles Schwab	Cash	<u>14,192</u>
			<u>\$ 15,914,463</u>
			<u>\$ 67,662</u>

Notes receivable from participants

Interest rates ranging from 4.25% to 6.42%

*Party-in-interest

IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN
EIN: 45-5399806 PLAN NO. 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR (SCHEDULE H, LINE 4i)
DECEMBER 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Identity of Issuer, Borrower, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	Charles Schwab	Schwab Treasury Obligations Money Fund	\$ 1,643,883
*	Charles Schwab	American Funds Washington Mutual R4	2,260,219
*	Charles Schwab	Columbia Marsico Growth Fund Class A	18,104
*	Charles Schwab	Davis New York Venture Fund Class A	186,938
*	Charles Schwab	American Funds Europacific Growth Fund R4	989,035
*	Charles Schwab	Fidelity Discovery Growth Fund	555,078
*	Charles Schwab	Fidelity Diversified International Fund	1,026,066
*	Charles Schwab	Hartford SmallCap Growth HLS Fund Class 1B	731,806
*	Charles Schwab	ICM Small Cap Company Portfolio	724,131
*	Charles Schwab	Lazard Emerging Markets Equity Blind Open Fund	281,869
*	Charles Schwab	MFS Massachusetts Investors Growth Stock Fund Class A	1,738,947
*	Charles Schwab	Munder Mid-Cap Core Growth Fund Class A	364,392
*	Charles Schwab	Pimco Real Return Fund Administrative Class	440,266
*	Charles Schwab	Pimco Total Return Administrative Class	4,245,959
*	Charles Schwab	T Rowe Price Retirement 2025 Fund	5,662,310
*	Charles Schwab	T Rowe Price Retirement 2030 Fund	1,990,023
*	Charles Schwab	T Rowe Price Retirement 2035 Fund	557,450
*	Charles Schwab	T Rowe Price Retirement 2040 Fund	54,082
*	Charles Schwab	T Rowe Price Retirement 2045 Fund	199,414
*	Charles Schwab	SSGA Global Equity US Index	90,151
*	Charles Schwab	SSGA Russell Small Cap Index Fund	321,392
*	Charles Schwab	SSGA S&P 500 R Index Fund	901,953
*	Charles Schwab	SSGA US Bond Index Fund	25,248
*	Charles Schwab	Cash	69,915
Total Investments			\$ 25,078,631
Notes Receivable from participants			\$ 90,430
*Party-in-interest			

IHI E&C INTERNATIONAL CORPORATION 401(K) PLAN
EIN: 45-5399806 PLAN NO. 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR (SCHEDULE H, LINE 4i)
DECEMBER 31, 2012

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Identity of Issuer, Borrower, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	Charles Schwab	Schwab Treasury Obligations Money Fund	\$ 1,432,250
*	Charles Schwab	American Funds Washington Mutual R4	1,179,147
*	Charles Schwab	Columbia Marsico Growth Fund Class A	1,046
*	Charles Schwab	Davis New York Venture Fund Class A	73,028
*	Charles Schwab	American Funds Europacific Growth Fund R4	521,335
*	Charles Schwab	Fidelity Discovery Growth Fund	68,728
*	Charles Schwab	Fidelity Diversified International Fund	513,385
*	Charles Schwab	Hartford SmallCap Growth HLS Fund Class 1B	202,475
*	Charles Schwab	ICM Small Cap Company Portfolio	281,361
*	Charles Schwab	Lazard Emerging Markets Equity Blind Open Fund	186,819
*	Charles Schwab	MFS Massachusetts Investors Growth Stock Fund Class A	1,098,221
*	Charles Schwab	Munder Mid-Cap Core Growth Fund Class A	175,403
*	Charles Schwab	Pimco Real Return Fund Administrative Class	86,556
*	Charles Schwab	Pimco Total Return Administrative Class	2,593,739
*	Charles Schwab	T Rowe Price Retirement 2025 Fund	4,591,859
*	Charles Schwab	T Rowe Price Retirement 2030 Fund	1,875,402
*	Charles Schwab	T Rowe Price Retirement 2035 Fund	194,327
*	Charles Schwab	T Rowe Price Retirement 2040 Fund	6,303
*	Charles Schwab	T Rowe Price Retirement 2045 Fund	97,218
*	Charles Schwab	SSGA Global Equity US Index	49,790
*	Charles Schwab	SSGA Russell Small Cap Index Fund	132,080
*	Charles Schwab	SSGA S&P 500 R Index Fund	534,982
*	Charles Schwab	SSGA US Bond Index Fund	4,817
*	Charles Schwab	Cash	14,192
		Total Investments	\$ 15,914,463
		Interest rates ranging from 4.25% to 6.42%	\$ 67,662

Notes receivable from participants

*Party-in-interest