

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 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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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>THE CLEAN GROUP, INC. RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div>	
	1c Effective date of plan <u>01/01/2004</u>		
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE CLEAN GROUP, INC.</u> <u>8390 TERMINAL ROAD</u> <u>SUITE D</u> <u>LORTON, VA 22079</u>	2b Employer Identification Number (EIN) <u>52-2021615</u>	2c Sponsor's telephone number <u>703-339-3715</u>	2d Business code (see instructions) <u>812990</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.	12/04/2014	JANE MEADOWS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/04/2014	JANE MEADOWS
	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) <u>JACOBS AND ASSOCIATES, LLC</u> <u>JACOBS AND ASSOCIATES, LLC</u> <u>33 ROCK HILL ROAD</u> <u>SUITE 240</u> <u>BALA CYNWYD, PA 19004</u>			Preparer's telephone number (optional) <u>610-617-4500</u>

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2013)
v. 130118

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 CLEAN GROUP, INC.		3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px;"></div>	
5 Total number of participants at the beginning of the plan year		5	241
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	0
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	
f Total. Add lines 6d and 6e		6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	0
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: 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) ☒ 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) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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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>THE CLEAN GROUP, INC. RETIREMENT 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>THE CLEAN GROUP, INC.</u>	D Employer Identification Number (EIN) <u>52-2021615</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 <u>1361327</u>	<u>0</u>
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)	
	(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) <u>104083</u>	<u>0</u>
	(9) Value of interest in common/collective trusts	1c(9)	
	(10) Value of interest in pooled separate accounts	1c(10)	
	(11) Value of interest in master trust investment accounts	1c(11)	
	(12) Value of interest in 103-12 investment entities.....	1c(12)	
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
	(15) Other.....	1c(15)	

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	1465410	0

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1465410	0
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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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		0

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		0
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)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		0

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		0
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1465410

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: JACOBS AND ASSOCIATES, LLC

(2) EIN: 46-1151899

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		175000
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.		X	

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)
FIRSTSERVICE RESIDENTIAL MANAMENT 401(K) PLAN	16-1682850	001

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

**THE CLEAN GROUP, INC.
RETIREMENT PLAN**

**FINANCIAL STATEMENTS AND
ADDITIONAL INFORMATION**

December 31, 2013

**THE CLEAN GROUP, INC.
RETIREMENT PLAN**

**FINANCIAL STATEMENTS AND
ADDITIONAL INFORMATION**

December 31, 2013

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



Jacobs and Associates, LLC

Certified Public Accountants

Report of Independent Auditors

To the Participants and Board of Trustees of
The Clean Group, Inc. Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Clean Group, Inc. Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Principal Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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 by the trustee is complete and accurate.

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.

Jacobs and Associates, LLC

Bala Cynwyd, Pennsylvania
October 6, 2014

The Clean Group, Inc. Retirement Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	<u>2013</u>	<u>2012</u>
<u>ASSETS:</u>		
Cash*	\$ -	\$ 1,361,327
Participant loans receivable*	-	104,083
Investments at fair value (notes 2 and 6):		
Collective investment trust	-	-
Pooled separate accounts of Principal Life Insurance Company	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 1,465,410</u>
 <u>LIABILITIES:</u>		
Net assets available for benefits	<u>\$ -</u>	<u>\$ 1,465,410</u>

* Asset represents five percent or more of the net assets available for plan benefits.

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

The Clean Group, Inc. Retirement Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS

Year ended December 31, 2013

Additions:

Additions to net assets attributed to:

Investment Income:

Realized gains	\$	-
Dividend income		-

Interest on participant loans	-
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Contributions and rollovers:

Participants	-
Employer	-

Total additions	-
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Deductions:

Deductions from net assets attributed to:

Distributions to participants	-
Transaction and administrative charges	-

Total deductions	-
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NET INCREASE	-
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Net assets available for benefits:

Beginning of year	1,465,410
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Assets transferred to another trust (note 9)	<u>1,465,410</u>
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End of year	<u>\$ -</u>
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The accompanying notes are an integral part of this financial statement.

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

1. General Description of the Plan:

A general description of the Plan follows. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a "safe harbor" defined contribution plan for the employees of The Clean Group, Inc. (the "Company") and commenced January 1, 2004. All employees, as defined by the Plan, not covered by a collective bargaining agreement, at least 21 years old, and who had completed one year of service are eligible to participate in the Plan. Eligible employees become participants in the Plan effective the January 1st or July 1st following the one-year anniversary from the date initial employment commenced. Employees who are non-resident aliens and leased employees are not eligible to participate. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Administration of the Plan:

The Board of Directors of the Company has appointed Jane Meadows as Plan Administrator for the Plan.

The Company has retained Principal Life Insurance Company ("Principal") to assist as trustee in the operation of the Plan. The Company acts as plan administrator, to be responsible for all matters connected with the day-to-day operation of the Plan. The Plan sponsor has agreed to pay all administrative expenses of the Plan.

Contributions:

Effective January 1, 2012 the plan was amended to reduce participant contributions from 92 percent to 25 percent of their compensation on a pre-tax basis subject to Internal Revenue Service limitation. Prior to January 1, 2013 The Clean Group, Inc. made "safe harbor" employer-matching contributions equal to 100% of the first 4% of participant compensation deferred. The employer may also contribute a discretionary amount to be allocated to eligible participants based on compensation. With the consent of the Administrator, all employees, whether participants or not, may transfer amounts from other qualified plans or conduit IRA's as rollover contributions.

(Continued)

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

1. General Description of the Plan (Continued):

Participant Accounts

Each participant's account is credited with the participant's contribution, employer matching contributions and an allocation of Plan earnings or losses. Plan earnings or losses are allocated to each participant's account in the same proportion that each participant's account bears to the total of all participants' accounts. Operating expenses are based on specific participant transactions, as defined. Participant and employer contributions are deposited with each payroll and are allocated to the investment options elected by the participant. Participants are only entitled to the vested balance in their respective account.

Self-Directed Investment Options

The assets of the Plan, both employee and employer contributions, are allocated to various available investment options at the direction of the participant. Investment options include a money market fund and various mutual funds.

Notes Receivable from Participants:

Effective January 1, 2012 participants were able to borrow from their fund accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan terms range from 1 to 5 years or may be up to 30 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate of prime plus 1%. Interest rates were 4.25% during 2013. Principal and interest is paid ratably through payroll deductions or in equal monthly installments over the term of the loan. There were fifteen loans outstanding totaling \$104,083 at the time of the plan merger (See Note 9), with maturities extending to 2017.

Payment of benefits:

The Plan provides that under certain conditions, participants may withdraw their vested benefit. A participant is entitled to receive the vested portion of his or her account in a lump sum distribution, or in monthly installments in the event of serious financial hardship, retirement, termination, disability, death or upon reaching age 59½ as an active employee.

(Continued)

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

1. General Description of the Plan (Continued):

Vesting

Participants are 100 percent vested in their own contributions and the “safe harbor” employer matching contributions made by the plan sponsor. Vesting in employer discretionary contributions is based on years of service. A participant becomes 100% vested in such contributions after 4 years of service, attaining age of 59½, dies or becomes disabled while employed by the plan sponsor.

Forfeited Accounts

Forfeitures are applied to reduce administrative expenses and employer contributions. There were no forfeitures during the year ended December 31, 2013. No forfeitures were applied to reduce employer’s contributions for the year ended December 31, 2013.

2. Significant Accounting Policies:

The significant accounting policies employed in the preparation of the accompanying financial statements are as follows:

Basis of Accounting:

These financial statements are prepared on the modified cash basis of accounting. The modified cash basis of accounting differs from generally accepted accounting principles since participant and employer contributions are not included in plan assets until received by the plan.

Valuation of investments:

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The investments in Principal Life Insurance Company pooled separate accounts are presented at fair value as measured by the net unit value that is based on the fair value of the underlying assets of the account. Net investment losses from separate accounts result from a decrease in net unit value. Participant loans receivable are measured at their unpaid principal balance. Delinquent participant loans are reclassified as distributions based on the terms of the plan document. Cash represents liquidated investments which were transferred to the New Plan (See Note 9).

(Continued)

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

2. Significant Accounting Policies (Continued):

Income recognition:

Purchases and sales of investments are recorded based on the trade date. Dividend income for internal funds is recorded on the ex-dividend date. Net decrease in fair value of investments includes the plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments:

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Interest income is recorded on the cash basis. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2013 and 2012.

Use of estimates:

The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect the reported amounts in the financial statements. Actual results could differ from those estimates.

Operating expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant. Custodial and recordkeeping expenses are allocated based on a pro-rata share of assets.

Subsequent events

Management has evaluated subsequent events through October 6, 2014, the date the financial statements were available to be issued.

(Continued)

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

3. Investments

The following presents investments that represent 5 percent or more of the Plan's net Assets:

	December	
	2013	2012
Non-interest bearing cash	\$ -	\$ 1,361,327

All investments were participant directed pre-merger.

4. Related Parties

Certain Plan investments are units of pooled separate accounts managed by Principal Life Insurance Company. Principal Life Insurance Company was the trustee as defined by the Plan and, therefore, transactions in these pooled separate accounts qualify as party-in-interest transactions that are exempt from the prohibited transaction rules. No fees were incurred by the Plan for investment management services for the year ended December 31, 2013.

5. Tax Status of the Plan

A tax determination letter has been received for the Plan indicating that the Plan is a qualified plan under the applicable sections of the Internal Revenue code. Although the Plan has been amended since the effective date the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax tax examinations for years prior to 2010.

(Continued)

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

6. Certified Information

The following information that was certified by Principal Life Insurance Company to be complete and accurate as of December 31, 2013 and 2012 and for the year ended December 31, 2013, was relied upon in the preparation of the financial statements and schedule:

- a. Investment amounts included in the Statements of Net Assets Available for Benefits and Schedule of Assets Held for Investment Purposes
- b. Investment earnings included in the Statement of Changes in Net Assets Available for Benefits.

As permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA, no auditing procedures were performed with respect to the information certified as complete and accurate by Principal Life Insurance Company, except for comparing such information to information included in the financial statements.

7. Fair Value Measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Fair Value Measurements

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 Fair Value Measurements

Inputs to the valuation methodology include, a) quoted prices for similar assets or liabilities in active markets, b) quoted prices for identical or similar assets or liabilities in inactive markets, c) inputs other than quoted prices that are observable for the asset or liability and, d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Fair Value Measurements

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

(Continued)

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

7. Fair Value Measurements – (Continued)

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

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

Non-Interest Bearing Cash Funds: Valued of liquidated investments which were transferred to the New Plan (See Note 9).

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

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
December 31, 2013				
Cash	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
December 31, 2012				
Cash	\$ 1,361,327	\$ 1,361,327	-	
Total	\$ 1,361,327	\$ 1,361,327	\$ -	

(Continued)

The Clean Group, Inc. Retirement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

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 value 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.

9. Plan Merger

During 2012, the Board of Directors of First Service Corporation, the controlling entity of the Company, approved the merger of this Plan into the FirstService Residential 401(k) Savings Plan ("New Plan") effective January 1, 2013. As a result, all investments and participant notes receivable were transferred from the Plan to the New Plan on that date. The New Plan received plan assets on January 3, 2013. Plan assets were allocated to Participant accounts on January 9, 2013.

To whom it may concern:

We realize this return is being filed late and we request that you forego charging a late filing penalty due to following circumstances which we consider to be reasonable cause.

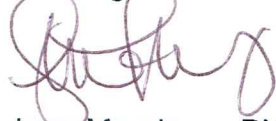
The plan's service provider, Principal Life Insurance Company did not prepare a Final 5500. Principal did not notify the plan that a Final 5500 was required nor did they notify us that they would not be preparing a Final 5500. Once we learned a Final 5500 was required we requested Principal to prepare a Final 5500. Principal refused.

The plan has always been in compliance with filing deadlines. We have never been penalized in the past.

Given the issue with our service provider, Principal Life Insurance Company, and our past record of compliance with filing laws, we request you to abate any late filing penalties.

Thank you for your consideration in this matter.

With regards,

A handwritten signature in purple ink, appearing to read 'Jane Meadows', is written over the typed name.

Jane Meadows, PHR

Application for Extension of Time To File Certain Employee Plan Returns

OMB No. 1545-0212

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at www.irs.gov/form5558

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) THE CLEAN GROUP, INC. Number, street, and room or suite no. (If a P.O. box, see instructions) 8390 TERMINAL ROAD, SUITE D City or town, state, and ZIP code LORTON, VA 22079-1450	B Filer's identifying number (see instr) Employer identification number (EIN) (9 digits XX-XXXXXXX) 52-2021615 Social security number (SSN) (9 digits XXX-XX-XXXX) 											
C Plan name THE CLEAN GROUP, INC. RETIREMENT PLAN	<table border="1" style="width:100%"><tr><th rowspan="2">Plan number</th><th colspan="3">Plan year ending -</th></tr><tr><th>MM</th><th>DD</th><th>YYYY</th></tr><tr><td style="text-align: center;">001</td><td style="text-align: center;">12</td><td style="text-align: center;">31</td><td style="text-align: center;">2013</td></tr></table>	Plan number	Plan year ending -			MM	DD	YYYY	001	12	31	2013
Plan number	Plan year ending -											
	MM	DD	YYYY									
001	12	31	2013									

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.
- 2 I request an extension of time until 10/15/2014 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until _____ to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.
- The application is automatically approved to the date shown on line 2 and/or line 3 (above) if: (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until _____ to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.
- | | | | |
|--|---|---|--|
| a Enter the Code section(s) imposing the tax | ► | a | |
| b Enter the payment amount attached | ► | b | |
| c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date | ► | c | |
- 5 State in detail why you need the extension:
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►