

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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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>CCS 401(K) PLAN</u> 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>COMPREHENSIVE COMPUTER SOLUTIONS INC.</u> <u>105 INDUSTRIAL DR</u> <u>CHRISTIANSBURG, VA 24073</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>01/01/1993</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>54-1520882</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>540-382-4234</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541512</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1993</u>		2b Employer Identification Number (EIN) <u>54-1520882</u>		2c Sponsor's telephone number <u>540-382-4234</u>		2d Business code (see instructions) <u>541512</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/1993</u>											
2b Employer Identification Number (EIN) <u>54-1520882</u>											
2c Sponsor's telephone number <u>540-382-4234</u>											
2d Business code (see instructions) <u>541512</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. Signature of plan administrator	<u>02/23/2015</u> Date	<u>KRISTA JONES</u> 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	136
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	107
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	26
d Subtotal. Add lines 6a , 6b , and 6c		6d	133
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	133
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	95
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	19
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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan CCS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPREHENSIVE COMPUTER SOLUTIONS INC.		
		D Employer Identification Number (EIN) 54-1520882

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

(a) Name of insurance carrier HARTFORD LIFE INSURANCE COMPANY					
(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0974148	88072	GA-827944	95	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
9145	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid WELLS FARGO ADVISORS INS AGY WELLS FARGO ADVISORS LLC PCG GLEN ALLEN, VA 23060

(b) Amount of sales and base commissions paid 9145	Fees and other commissions paid		(e) Organization code 3
	(c) Amount	(d) Purpose	

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	116147
5 Current value of plan's interest under this contract in separate accounts at year end	5	3451265

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP FUNDING AGREEMENT**

b Balance at the end of the previous year	7b	111215
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c Additions: (1) Contributions deposited during the year	7c(1)	16738	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	3436	
(4) Transferred from separate account	7c(4)	4263	
(5) Other (specify below) ▶ ROLLOVER, LOAN PYMT	7c(5)	227	

(6) Total additions	7c(6)	24664
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d Total of balance and additions (add lines 7b and 7c(6))	7d	135879
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	58	
(2) Administration charge made by carrier	7e(2)	7	
(3) Transferred to separate account	7e(3)	17210	
(4) Other (specify below) ▶ LOAN W/D	7e(4)	2457	

(5) Total deductions	7e(5)	19732
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	116147
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 CCS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPREHENSIVE COMPUTER SOLUTIONS INC.	D Employer Identification Number (EIN) 54-1520882	

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

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

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

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 23 37 38 54 55 59 60 62 63 64 65 66 99 50	NONE	410	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MESIROW FINANCIAL INVESTMENT MANAGE

36-3429599

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 49	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	62	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
MASSACHUSETTS MUTUAL LIFE INSURANCE	15 23 37 38 54 55 59 60 62 63 64 65 66 99 50	0
(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.	
SEE ATTACHED	SEE ATTACHED	
04-1590850		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MESIROW FINANCIAL INVESTMENT MANAGE	27 49	62
(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.	
SEE ATTACHED	SEE ATTACHED	
04-1590850		
(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:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>CCS 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>COMPREHENSIVE COMPUTER SOLUTIONS INC.</u>	D Employer Identification Number (EIN) <u>54-1520882</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)	0	0
	(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)	23023	53821
	(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)		
	(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)	2773547	3451265
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	111215	116147
	(15) Other	1c(15)	0	0

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)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2907785	3621233

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	2907785	3621233
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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)	55892	
(B) Participants	2a(1)(B)	269645	
(C) Others (including rollovers)	2a(1)(C)	730	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		326267

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)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	649	
(F) Other	2b(1)(F)	3436	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4085

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(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)	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)		537778
(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)		0
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		868130

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	154838	
(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)		154838
f Corrective distributions (see instructions)	2f		58
g Certain deemed distributions of participant loans (see instructions)	2g		0
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)	410	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		410
j Total expenses. Add all expense amounts in column (b) and enter total	2j		155306

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		712824
l Transfers of assets:			
(1) To this plan	2l(1)		624
(2) From this plan	2l(2)		0

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: CHERRY BEKAERT, LLP

(2) EIN: 56-0574444

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	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		300000
4e	X		300000
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	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan CCS 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPREHENSIVE COMPUTER SOLUTIONS INC.				D Employer Identification Number (EIN) 54-1520882	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 06-0974148					
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	0
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	0
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	0
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	0
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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2013 v. 130118					

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**COMPREHENSIVE COMPUTER
SOLUTIONS, INC. 401(k) RETIREMENT
PLAN**

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

*As of December 31, 2013 and 2012
and for the Year Ended December 31, 2013*

And Report of Independent Auditor

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) RETIREMENT PLAN
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Report of Independent Auditor

To the Plan Administrator of
Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan
Christiansburg, Virginia

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013, and for the year ended December 31, 2013, 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.

Other Matters

The supplemental schedules of assets (held at end of year) and delinquent participant contributions, as of and for the year ended December 31, 2013, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 referred to above.

As discussed in Note 10, the Plan Sponsor is currently in the process of determining the impact of a compliance error affecting Plan participants. The impact of this error has not yet been determined and, therefore, no accounting recognition for this error has been made in the accompanying financial statements.

The statement of net assets available for benefits as of December 31, 2012, was compiled by us in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We did not audit or review that statement and, accordingly, do not express an opinion or provide any assurance on it.

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

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Cherry Bekeert LLP". The signature is written in dark ink and is positioned above the typed name and date.

Roanoke, Virginia
October 14, 2014

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
		(unaudited)
ASSETS		
Investments, at fair value:		
Mutual funds	\$ 3,451,265	\$ 2,773,547
Fixed income account	<u>116,147</u>	<u>111,215</u>
Total Investments, at fair value	<u>3,567,412</u>	<u>2,884,762</u>
Receivables:		
Plan Sponsor's contributions	2,876	-
Participants' contributions	18,429	-
Notes receivable from participants	<u>53,821</u>	<u>23,023</u>
Total Receivables	<u>75,126</u>	<u>23,023</u>
Net Assets Available for Benefits	<u><u>\$ 3,642,538</u></u>	<u><u>\$ 2,907,785</u></u>

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2013

ADDITIONS

Investment Income:

Net appreciation of investments, including realized and unrealized gains and losses	\$ 302,751
Interest and dividends	<u>238,387</u>

Total Investment Income:	<u>541,138</u>
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Interest Income on Notes Receivable From Participants	<u>650</u>
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Contributions:

Plan Sponsor's	58,768
Participants'	288,743
Participants' rollovers	<u>730</u>

Total Contributions	<u>348,241</u>
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Total Additions	<u>890,029</u>
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DEDUCTIONS

Distributions paid to participants	154,897
Administrative expenses	<u>379</u>

Total Deductions	<u>155,276</u>
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Net increase	734,753
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Net assets available for benefits, beginning of year	<u>2,907,785</u>
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Net Assets Available for Benefits, end of year	<u><u>\$ 3,642,538</u></u>
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COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Description of Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan

The following description of Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan (the “Plan”) provides only general information. Participants should refer to the Plan document and summary plan description for a more complete description of the Plan’s provisions.

General – The Plan is a defined contribution plan sponsored by Comprehensive Computer Solutions, Inc. (the “Plan Sponsor”) for the benefit of its non-union employees who are age 21 or older and have been employed for at least 3 months. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Contributions – Participants may contribute up to 100% of their eligible compensation, as defined by the Plan, on a pre-tax and Roth 401(k) basis, subject to certain statutory limitations. The Plan also allows participants age 50 or older to make additional “catch-up” contributions, not to exceed \$5,500 in 2013. Newly hired participants are subject to automatic enrollment into the Plan at a 3% enrollment rate, unless the participant affirmatively elects otherwise.

The Plan Sponsor makes a matching contribution on behalf of each eligible participant in an amount equal to 25% of the participant’s contribution up to 8% of the participant’s eligible compensation each pay period.

Participant Investment Options – Investment account options available include various funds. Each participant has the option of directing his or her contributions into any of the separate investment accounts and may change the allocation daily.

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

Vesting – Participants are 100% vested in their own rollover contributions, pre-tax and Roth 401(k) contributions, and any earnings thereon. Plan Sponsor matching contributions plus actual earnings thereon become vested according to the following schedule for years of service:

<u>Years of Service</u>	<u>Vesting</u>
Less than 2	0%
2	25%
3	50%
4 or more	100%

Payment of Benefits – Distributions can be made due to retirement, death, disability, or termination of employment and are subject to the applicable provisions of the Plan agreement. Up to 100% of the participant’s vested account balance can be paid in a lump-sum, direct rollover to another qualified plan, or installments to the participant or their beneficiaries.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Description of Comprehensive Computer Solutions 401(k) Plan (continued)

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

Notes receivable from participants are reported at amortized principal balance plus accrued but unpaid interest. The accrual of interest on loans is discontinued at the time the loan is 90 days past due unless the credit is well-secured and in process of collection. Past due status is based on contractual terms of the loan. In all cases, loans are placed on nonaccrual or charged off at an earlier date if collection of principal or interest is considered doubtful.

Forfeitures – At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$2,154 and \$7,085, respectively. Forfeitures may be used to pay Plan expenses then re-allocated to Plan participants. No forfeitures were used to pay Plan expenses or were re-allocated to Plan participants during the year ended December 31, 2013.

Note 2—Summary of significant accounting policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition – The Plan's investments are stated at fair value. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. The value of the fixed income account is determined on an actuarial formula as defined under the terms of the contract. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits – Benefit payments to participants are recorded upon distribution.

Administrative Expenses – Substantially all of the Plan's administrative expenses are paid by the Plan Sponsor.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 3—Certified financial information

Massachusetts Mutual Life Insurance Company (“MassMutual”), the Plan’s trustee, holds the Plan’s investment assets and executes transactions therein. Investments, notes receivable from participants, investment income, and interest income from participants’ notes receivable information included in the accompanying 2013 financial statements and supplemental schedules is based on information certified by the trustee as complete and accurate and has not been examined by independent auditors of the Plan.

Note 4—Investments

Investments that represent 5% or more of the Plan’s net assets as of December 31, 2013 and 2012 are as follows:

	2013	2012
Blackrock Lifepath 2020 A	\$ 536,920	\$ 512,738
Franklin Strategic Income R	*	179,046
The Hartford Inflation Plus R3	*	154,413
Lord Abbett Developing Growth R3	302,493	163,873
AF Growth Fund America R1	216,225	175,297
Goldman Sachs Growth Opps R	210,891	118,788
Oppenheimer Developing Markets	*	164,709

* Does not represent 5% of net assets in respective year.

Mutual funds account for substantially all of the net appreciation in fair value of investments for the year ended December 31, 2013.

Note 5—Fair value of Plan assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. ASC 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets.

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

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

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN **NOTES TO THE FINANCIAL STATEMENTS**

DECEMBER 31, 2013 AND 2012

Note 5—Fair value of Plan assets (continued)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Fixed income account – Valued daily based on an actuarial formula as defined under the terms of the contract.

The methods described above 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 date.

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

Investment Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Bond funds	\$ 588,845	\$ -	\$ -	\$ 588,845
Target date funds	818,272	-	-	818,272
International equities	870,134	-	-	870,134
Domestic equities	1,146,001	-	-	1,146,001
Real estate	28,013	-	-	28,013
Fixed income account	-	116,147	-	116,147
Total assets, at fair value	<u>\$ 3,451,265</u>	<u>\$ 116,147</u>	<u>\$ -</u>	<u>\$ 3,567,412</u>

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN **NOTES TO THE FINANCIAL STATEMENTS**

DECEMBER 31, 2013 AND 2012

Note 5—Fair value of Plan assets (continued)

	Investment Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Bond funds	\$ 653,969	\$ -	\$ -	\$ 653,969
Target date funds	684,428	-	-	684,428
International equities	741,420	-	-	741,420
Domestic equities	693,730	-	-	693,730
Real estate	-	-	-	-
Fixed income account	-	111,215	-	111,215
Total assets, at fair value	<u>\$ 2,773,547</u>	<u>\$ 111,215</u>	<u>\$ -</u>	<u>\$ 2,884,762</u>

The objective of the Fixed Income Account is to maintain a competitive fixed interest rate and a minimum guaranteed rate of return.

Note 6—Fixed Income Account

The Plan maintains a fixed income account with MassMutual. MassMutual credits the Fixed Income Account value with interest at a rate they declare for each calendar quarter. MassMutual will determine the interest rate for any quarter at their discretion. MassMutual guarantees the interest rate applicable to any quarter to the end of the year in which the rate is applied. The Fixed Income Account interest rate will never be less than the minimum interest rate specified in the contract. MassMutual may, from time to time, credit interest rates in excess of the minimum interest rate.

The average yields based on actual earnings and credited to participants was 3.00% during the year ended 2013. The Fixed Income Account is invested in the general asset account of MassMutual and is guaranteed by MassMutual's claims paying ability. MassMutual's general account is primarily invested in investment grade fixed income securities. There are no reserves against the fair value for credit risk of the contract issuer or otherwise.

Note 7—Party-in-interest transactions

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

The Plan invests in various investments managed by The Hartford, which was acquired by MassMutual and therefore these transactions qualify as party-in-interest transactions.

The Plan Sponsor provides certain administrative services at no cost to the Plan. In addition, notes receivable from participants are considered to be party-in-interest transactions because they are transacted with Plan participants.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 8—Tax Status

The Internal Revenue Service (“IRS”) has issued an opinion letter dated March 31, 2008, stating that the prototype Plan document used by the Plan was designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax and therefore, the Plan and the related trust continue to be tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2010.

Note 9—Plan termination

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

Note 10—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.

During 2014, it was determined that the Plan Sponsor failed to execute certain participants’ deferral elections correctly. The impact of these errors is still being determined. However, the Plan Sponsor has stated their intention to correct these errors to restore the Plan and its participants to the position in which they would have been had these errors not occurred.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 11—Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits and total investment income as reported in the financial statements to the Form 5500 as of and for the year ended December 31, 2013

Net assets available for benefits as reported in the financial statements	\$ 3,642,538
Plan Sponsor's contributions	(2,876)
Participants' contributions	<u>(18,429)</u>
Net assets available for benefits as reported on the Form 5500	<u><u>\$ 3,621,233</u></u>
Participants' contributions as reported in the financial statements	\$ 734,753
Plan Sponsor's contributions	(2,876)
Participants' contributions	<u>(18,429)</u>
Net income as reported on the Form 5500	<u><u>\$ 713,448</u></u>

Note 12—Subsequent events

Subsequent events have been evaluated through October 14 2014, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

COMPREHENSIVE COMPUTER SOLUTIONS, Inc. 401(k) RETIREMENT PLAN**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

EIN 54-1520882 PLAN 001

FORM 5500, SCHEDULE H, LINE 4i

DECEMBER 31, 2013

(a) Identity of Party Involved	(b) Identity of Issue	(e) Fair Value
MUTUAL FUNDS		
	Pimco Total Return R	\$ 96,374
	Blackrock Lifepath 2020 A	536,920
	Blackrock Lifepath 2030 A	47,313
	Blackrock Lifepath 2040 A	66,327
	Franklin Strat Inc R	137,927
	Thornburg Intl Value R3	126,148
*	The HTFD Growth Opps R3	163,275
	Oppen Real Estate N	28,013
*	The HTFD INFL Plus R3	127,488
	Blackrock Equity Div R	128,428
	AF Washington Mutual R1	909
	LA Developing Growth R3	302,493
	Ivy Global Natural Res R	67
	Blackrock MC Value Opportunity R	149,576
	Prudential Jennison 2020 Focus R	113,545
	Templeton Foreign R	141,541
	MFS Government Securities R2	89,541
	AF Inve Comp America R1	122,461
	AF Growth Fund America R1	216,225
	Lord Abbett Fund Equity R3	169,159
	JPM Small Cap Value R2	21,269
	Blackrock Lifepath 2050 A	54,167
	Goldman Sachs Growth Opps R	210,892
	Oppenheimer Dev Markets N	146,101
	MFS International Growth R2	117,591
	Alliance Bernstein High Income R	137,515
	Total Mutual Funds	3,451,265
*	Fixed Income Account	116,147
*	Notes Receivable From Participants Interest rate: 3.00% through 4.00%	53,821
		<u>\$ 3,621,233</u>

* Party-in-interest investment

Note: Cost has been omitted for participant directed investments.

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) RETIREMENT PLAN**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

EIN 54-1520882 PN 001

FORM 5500, SCHEDULE H, PART IV, LINE 4a

YEAR ENDED DECEMBER 31, 2013

Participant Contributions Transferred Late to Plan	Totals that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here If Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
✓	\$ 19,065	\$ -	\$ -	\$ -

**COMPREHENSIVE COMPUTER
SOLUTIONS, INC. 401(k) RETIREMENT
PLAN**

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

*As of December 31, 2013 and 2012
and for the Year Ended December 31, 2013*

And Report of Independent Auditor

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) RETIREMENT PLAN
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Report of Independent Auditor

To the Plan Administrator of
Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan
Christiansburg, Virginia

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013, and for the year ended December 31, 2013, 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.

Other Matters

The supplemental schedules of assets (held at end of year) and delinquent participant contributions, as of and for the year ended December 31, 2013, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 referred to above.

As discussed in Note 10, the Plan Sponsor is currently in the process of determining the impact of a compliance error affecting Plan participants. The impact of this error has not yet been determined and, therefore, no accounting recognition for this error has been made in the accompanying financial statements.

The statement of net assets available for benefits as of December 31, 2012, was compiled by us in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We did not audit or review that statement and, accordingly, do not express an opinion or provide any assurance on it.

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

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Cherry Bekeert LLP".

Roanoke, Virginia
October 14, 2014

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
		(unaudited)
ASSETS		
Investments, at fair value:		
Mutual funds	\$ 3,451,265	\$ 2,773,547
Fixed income account	116,147	111,215
	<u>3,567,412</u>	<u>2,884,762</u>
Total Investments, at fair value		
	<u>3,567,412</u>	<u>2,884,762</u>
Receivables:		
Plan Sponsor's contributions	2,876	-
Participants' contributions	18,429	-
Notes receivable from participants	53,821	23,023
	<u>75,126</u>	<u>23,023</u>
Total Receivables		
	<u>75,126</u>	<u>23,023</u>
Net Assets Available for Benefits	<u><u>\$ 3,642,538</u></u>	<u><u>\$ 2,907,785</u></u>

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2013

ADDITIONS

Investment Income:

Net appreciation of investments, including realized and unrealized gains and losses	\$ 302,751
Interest and dividends	<u>238,387</u>

Total Investment Income:	<u>541,138</u>
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Interest Income on Notes Receivable From Participants	<u>650</u>
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Contributions:

Plan Sponsor's	58,768
Participants'	288,743
Participants' rollovers	<u>730</u>

Total Contributions	<u>348,241</u>
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Total Additions	<u>890,029</u>
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DEDUCTIONS

Distributions paid to participants	154,897
Administrative expenses	<u>379</u>

Total Deductions	<u>155,276</u>
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Net increase	734,753
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Net assets available for benefits, beginning of year	<u>2,907,785</u>
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Net Assets Available for Benefits, end of year	<u><u>\$ 3,642,538</u></u>
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COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Description of Comprehensive Computer Solutions, Inc. 401(k) Retirement Plan

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The Plan Sponsor makes a matching contribution on behalf of each eligible participant in an amount equal to 25% of the participant’s contribution up to 8% of the participant’s eligible compensation each pay period.

Participant Investment Options – Investment account options available include various funds. Each participant has the option of directing his or her contributions into any of the separate investment accounts and may change the allocation daily.

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

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<u>Years of Service</u>	<u>Vesting</u>
Less than 2	0%
2	25%
3	50%
4 or more	100%

Payment of Benefits – Distributions can be made due to retirement, death, disability, or termination of employment and are subject to the applicable provisions of the Plan agreement. Up to 100% of the participant’s vested account balance can be paid in a lump-sum, direct rollover to another qualified plan, or installments to the participant or their beneficiaries.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Description of Comprehensive Computer Solutions 401(k) Plan (continued)

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

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Forfeitures – At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$2,154 and \$7,085, respectively. Forfeitures may be used to pay Plan expenses then re-allocated to Plan participants. No forfeitures were used to pay Plan expenses or were re-allocated to Plan participants during the year ended December 31, 2013.

Note 2—Summary of significant accounting policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition – The Plan's investments are stated at fair value. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. The value of the fixed income account is determined on an actuarial formula as defined under the terms of the contract. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits – Benefit payments to participants are recorded upon distribution.

Administrative Expenses – Substantially all of the Plan's administrative expenses are paid by the Plan Sponsor.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 3—Certified financial information

Massachusetts Mutual Life Insurance Company (“MassMutual”), the Plan’s trustee, holds the Plan’s investment assets and executes transactions therein. Investments, notes receivable from participants, investment income, and interest income from participants’ notes receivable information included in the accompanying 2013 financial statements and supplemental schedules is based on information certified by the trustee as complete and accurate and has not been examined by independent auditors of the Plan.

Note 4—Investments

Investments that represent 5% or more of the Plan’s net assets as of December 31, 2013 and 2012 are as follows:

	2013	2012
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Franklin Strategic Income R	*	179,046
The Hartford Inflation Plus R3	*	154,413
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Goldman Sachs Growth Opps R	210,891	118,788
Oppenheimer Developing Markets	*	164,709

* Does not represent 5% of net assets in respective year.

Mutual funds account for substantially all of the net appreciation in fair value of investments for the year ended December 31, 2013.

Note 5—Fair value of Plan assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. ASC 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets.

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

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

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 5—Fair value of Plan assets (continued)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Fixed income account – Valued daily based on an actuarial formula as defined under the terms of the contract.

The methods described above 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 date.

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

Investment Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Bond funds	\$ 588,845	\$ -	\$ -	\$ 588,845
Target date funds	818,272	-	-	818,272
International equities	870,134	-	-	870,134
Domestic equities	1,146,001	-	-	1,146,001
Real estate	28,013	-	-	28,013
Fixed income account	-	116,147	-	116,147
Total assets, at fair value	<u>\$ 3,451,265</u>	<u>\$ 116,147</u>	<u>\$ -</u>	<u>\$ 3,567,412</u>

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN **NOTES TO THE FINANCIAL STATEMENTS**

DECEMBER 31, 2013 AND 2012

Note 5—Fair value of Plan assets (continued)

	Investment Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Bond funds	\$ 653,969	\$ -	\$ -	\$ 653,969
Target date funds	684,428	-	-	684,428
International equities	741,420	-	-	741,420
Domestic equities	693,730	-	-	693,730
Real estate	-	-	-	-
Fixed income account	-	111,215	-	111,215
Total assets, at fair value	<u>\$ 2,773,547</u>	<u>\$ 111,215</u>	<u>\$ -</u>	<u>\$ 2,884,762</u>

The objective of the Fixed Income Account is to maintain a competitive fixed interest rate and a minimum guaranteed rate of return.

Note 6—Fixed Income Account

The Plan maintains a fixed income account with MassMutual. MassMutual credits the Fixed Income Account value with interest at a rate they declare for each calendar quarter. MassMutual will determine the interest rate for any quarter at their discretion. MassMutual guarantees the interest rate applicable to any quarter to the end of the year in which the rate is applied. The Fixed Income Account interest rate will never be less than the minimum interest rate specified in the contract. MassMutual may, from time to time, credit interest rates in excess of the minimum interest rate.

The average yields based on actual earnings and credited to participants was 3.00% during the year ended 2013. The Fixed Income Account is invested in the general asset account of MassMutual and is guaranteed by MassMutual's claims paying ability. MassMutual's general account is primarily invested in investment grade fixed income securities. There are no reserves against the fair value for credit risk of the contract issuer or otherwise.

Note 7—Party-in-interest transactions

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

The Plan invests in various investments managed by The Hartford, which was acquired by MassMutual and therefore these transactions qualify as party-in-interest transactions.

The Plan Sponsor provides certain administrative services at no cost to the Plan. In addition, notes receivable from participants are considered to be party-in-interest transactions because they are transacted with Plan participants.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 8—Tax Status

The Internal Revenue Service (“IRS”) has issued an opinion letter dated March 31, 2008, stating that the prototype Plan document used by the Plan was designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax and therefore, the Plan and the related trust continue to be tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2010.

Note 9—Plan termination

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

Note 10—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.

During 2014, it was determined that the Plan Sponsor failed to execute certain participants’ deferral elections correctly. The impact of these errors is still being determined. However, the Plan Sponsor has stated their intention to correct these errors to restore the Plan and its participants to the position in which they would have been had these errors not occurred.

COMPREHENSIVE COMPUTER SOLUTIONS 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 11—Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits and total investment income as reported in the financial statements to the Form 5500 as of and for the year ended December 31, 2013

Net assets available for benefits as reported in the financial statements	\$ 3,642,538
Plan Sponsor's contributions	(2,876)
Participants' contributions	<u>(18,429)</u>
Net assets available for benefits as reported on the Form 5500	<u><u>\$ 3,621,233</u></u>
Participants' contributions as reported in the financial statements	\$ 734,753
Plan Sponsor's contributions	(2,876)
Participants' contributions	<u>(18,429)</u>
Net income as reported on the Form 5500	<u><u>\$ 713,448</u></u>

Note 12—Subsequent events

Subsequent events have been evaluated through October 14 2014, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

COMPREHENSIVE COMPUTER SOLUTIONS, Inc. 401(k) RETIREMENT PLAN**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

EIN 54-1520882 PLAN 001

FORM 5500, SCHEDULE H, LINE 4i

DECEMBER 31, 2013

(a) Identity of Party Involved	(b) Identity of Issue	(e) Fair Value
MUTUAL FUNDS		
	Pimco Total Return R	\$ 96,374
	Blackrock Lifepath 2020 A	536,920
	Blackrock Lifepath 2030 A	47,313
	Blackrock Lifepath 2040 A	66,327
	Franklin Strat Inc R	137,927
	Thornburg Intl Value R3	126,148
*	The HTFD Growth Opps R3	163,275
	Oppen Real Estate N	28,013
*	The HTFD INFL Plus R3	127,488
	Blackrock Equity Div R	128,428
	AF Washington Mutual R1	909
	LA Developing Growth R3	302,493
	Ivy Global Natural Res R	67
	Blackrock MC Value Opportunity R	149,576
	Prudential Jennison 2020 Focus R	113,545
	Templeton Foreign R	141,541
	MFS Government Securities R2	89,541
	AF Inve Comp America R1	122,461
	AF Growth Fund America R1	216,225
	Lord Abbett Fund Equity R3	169,159
	JPM Small Cap Value R2	21,269
	Blackrock Lifepath 2050 A	54,167
	Goldman Sachs Growth Opps R	210,892
	Oppenheimer Dev Markets N	146,101
	MFS International Growth R2	117,591
	Alliance Bernstein High Income R	137,515
	Total Mutual Funds	3,451,265
*	Fixed Income Account	116,147
*	Notes Receivable From Participants Interest rate: 3.00% through 4.00%	53,821
		<u>\$ 3,621,233</u>

* Party-in-interest investment

Note: Cost has been omitted for participant directed investments.

COMPREHENSIVE COMPUTER SOLUTIONS, INC. 401(k) RETIREMENT PLAN**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

EIN 54-1520882 PN 001

FORM 5500, SCHEDULE H, PART IV, LINE 4a

YEAR ENDED DECEMBER 31, 2013

Participant Contributions Transferred Late to Plan	Totals that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here If Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
✓	\$ 19,065	\$ -	\$ -	\$ -

Fee and Compensation Disclosure Report

This document is intended to assist a plan administrator (“you”) in completing the Form 5500 Schedule C¹ by identifying different types of compensation paid with respect to the product utilized by your plan.

As permitted under the Schedule C rules, compensation is disclosed in the attached report as an actual dollar amount, an estimate or a formula or rate.

- Where an actual dollar amount of compensation is disclosed, no further notation regarding compensation calculations is generally provided.
- Where an estimate of the compensation amount is disclosed, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount.
- Where a formula or rate is provided to report compensation, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount. This formula or rate may be disclosed to describe the compensation to which it applies under the Schedule C rules. Alternatively, for purposes of Schedule C disclosure or in connection with your fiduciary review of the compensation paid with respect to the services, products and investment options utilized by the plan, you may calculate and disclose an actual or estimated dollar amount by multiplying the rate by the total assets to which it applies.

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2013 - 12/31/2013 and indirect compensation is presented on a calendar year basis ending 12/31/2013.

This report includes compensation actually paid to or by MassMutual within the indicated plan year as part of your MassMutual-serviced product. *(Note: If the plan year period or plan year end indicated in this Schedule C reporting package is incorrect, please notify your MassMutual customer service representative immediately).* This report does not include amounts deducted from plan assets and paid to third parties (other than MassMutual). In addition, the report does not include compensation related to investments held by the plan that are not serviced on our recordkeeping system. You should contact your other service providers for reportable compensation information. You may also receive information on the compensation reported here from other service providers as is described below.

Please note that we have provided suggested service codes with respect to services provided through our product. Please review all Schedule C and other Form 5500 materials with your experienced benefits counsel and other professionals to determine the most appropriate codes for your plan. In addition, please note that because plans with fewer than 100 participants (as of the beginning of the plan year) are generally not required to file Schedule C, you should refer to the instructions provided by the IRS for Schedule C and/or review the applicability of Schedule C to your plan with your experienced tax/benefits counsel, to determine whether it is necessary for the plan to report the information contemplated by this report.

Please contact your MassMutual Service Team should you require additional information regarding the compensation paid to or by MassMutual with respect to your plan.

Information provided in this document and related materials we provide are not intended to be and shall not be deemed tax advice, tax form preparation services, legal advice, advice to plans regarding compliance with ERISA reporting compliance, or accounting or other professional services. As described above, the information contained in this report may not cover all of the compensation received by the plan’s service providers. We strongly encourage you to review all Schedule C and other Form 5500 materials with experienced benefits counsel and other professionals.

¹ Please refer to the Schedule C of the Form 5500 and its instructions (available at: <http://www.dol.gov/ebsa/5500main.html>), and please confer with experienced benefits counsel and other professionals, to determine the applicability of Schedule C to your plan.

FORM 5500 SCHEDULE C REPORT
SCHEDULE C, LINE 2(h) AND LINE 3(e) FORMULA DESCRIPTION

CCS 401(K) PLAN (827944)

EIN #: 54-1520882

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2013 - 12/31/2013 and indirect compensation is presented on a calendar year basis ending 12/31/2013.

For use with lines 2(h), 3(c), 3(d), 3(e)

Total Direct Compensation Paid **\$410.00**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction for the plan year. Service providers which have received portions of these direct fees are listed below, along with the amount of fees they received. Please note that if there is a discrepancy between the total direct fees reported above and the sum of the direct fees reported below, you should contact your other service providers or your plan records to identify the recipient(s) of the fees and any other information relevant to your Schedule C filing.

Recipient: Massachusetts Mutual Life Insurance Company EIN: 04-1590850

Service Codes: 15, 23, 37, 38, 54, 55, 59, 60, 62, 63, 64, 65, 66, 99, 50 (if direct compensation amount reflected below)

Direct Compensation **\$410.00**

The total amount identified above reflects fees deducted from plan assets at the plan administrator's direction for the 2013 plan year for the above named recipient. Please review other service providers, below, to determine whether direct fees were also paid to them. Also, please review your records to determine whether other service providers may have received any compensation not reported below (e.g., a reimbursement paid to any plan fiduciary, your employee benefits counsel, or a plan auditor).

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation and amounts reported as paid to Massachusetts Mutual Life Insurance Company are the net result of aggregating direct compensation after the effects of adjustments processed in 2013, some of which may have pertained to prior years.

Please review the detailed breakdown at the end of the report for further information.

Indirect Compensation

Float compensation **\$9.18**

Bank accounts and investments associated with short-term investment pool, 200 Hopmeadow Road, Simsbury, CT 06089

This is an estimate based on the annual average rate of float (0.1133% for 2013) earned on the bank accounts and investments associated with the short-term investment pool for the 2013 calendar year multiplied by an estimate of the assets related to uncashed checks.* This estimate does not include float earned for any other reason (e.g., if amounts remitted cannot be immediately invested because they are not in good order). Please review or request a copy of the current float disclosure for more information about the other circumstances in which float is earned.

* A complete listing of distribution checks that remain outstanding for your plan is available on the Retirement Plan Access web site under the Standard Reports section (Report R03998-Outstanding Distribution Checks). Uncashed check assets will continue to remain in a float-earning bank account until such time direction is received from the Plan Sponsor. The Plan Sponsor should consult with their tax advisor or benefits counsel to determine if assets attributable to uncashed checks should be included on the Form 5500 filing.

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

Compensation paid with respect to Funds

<i>Investment Option Name</i>	<i>EIN</i>	<i>Revenue Sharing Rate (%) Paid to MassMutual (rates as of 12/31/2013)</i>	<i>Underlying Fund Gross Expense Ratio as of the Fund's Year End*</i>
ALLIANCEBERNSTEIN HIGH INCOME R	13-3747683	0.80% x assets	1.26%
AMERICAN FUNDS GR FD OF AMER R1	52-0792143	1.10% x assets	1.44%
AMERICAN FUNDS INV CO OF AMER R1	95-1426645	1.10% x assets	1.41%
AMERICAN FUNDS WASHMUTUAL INV R1	66-0793788	1.10% x assets	1.40%
BLACKROCK EQUITY DIVIDEND R	13-3806694	0.80% x assets	1.29%
BLACKROCK LIFEPATH 2020 A	51-0318674	0.75% x assets	1.39%
BLACKROCK LIFEPATH 2030 A	51-0318674	0.75% x assets	1.41%
BLACKROCK LIFEPATH 2040 A	51-0318674	0.75% x assets	1.43%
BLACKROCK LIFEPATH 2050 A	51-0318674	0.75% x assets	1.45%
BLACKROCK MID CAP VALUE OPPS R	13-3806694	0.80% x assets	1.59%
FIXED ACCOUNT	06-0974148		0.00%
FRANKLIN STRATEGIC INCOME R	13-3151768	0.60% x assets plus \$12/participant	1.14%
GOLDMAN SACHS GROWTH OPPS R	13-4166989	0.80% x assets	1.66%
IVY GLOBAL NATURAL RESOURCES R	04-6006759	0.75% x assets	1.63%
JPMORGAN SMALL CAP VALUE R2	26-3613641	0.80% x assets	1.69%
LORD ABBETT DEVELOPING GROWTH R3	13-2958970	0.75% x assets	1.26%
LORD ABBETT FNDAMENTAL EQUITY R3	13-3712440	0.75% x assets	1.24%
MFS GOVERNMENT SECURITIES R2	04-3158862	0.85% x assets	1.10%
MFS INTERNATIONAL GROWTH R2	04-3158862	0.85% x assets	1.57%
OPPENHEIMER DEVELOPING MARKETS N	93-6305075	0.80% x assets	1.87%
OPPENHEIMER REAL ESTATE N	22-3849391	0.80% x assets	1.72%
PIMCO TOTAL RETURN R	33-0629048	0.65% x assets	1.10%
PRUD JENNISON 20/20 FOCUS R	13-2631108	0.80% x assets	1.63%
TEMPLETON FOREIGN R	22-2169185	0.60% x assets plus \$12/participant	1.44%
THE HARTFORD GROWTH OPPS R3	41-6009937	0.85% x assets	1.48%
THE HARTFORD INFLATION PLUS R3	22-2937447	0.85% x assets	1.21%
THORNBURG INTERNATIONAL VALUE R3	06-1158764	0.75% x assets	1.60%

Under the variable investment options available through your plan's group annuity contract or funding agreement, contract values are invested in Hartford Life Insurance Company separate accounts that, in turn, invest in underlying registered investment companies (i.e., mutual funds) and collective investment funds. Massachusetts Mutual Life Insurance Company (together, with its affiliates, "MassMutual") acquired The Hartford's retirement plans business effective January 1, 2013. In connection with the acquisition, The Hartford appointed MassMutual to provide all of administrative services necessary to support your plan's contract. In this role, MassMutual receives all charges, fees and compensation – both direct and indirect – as payable to The Hartford for the services provided to your plan under the packaged retirement services programs.

The list includes any investment option held by the plan on at least one month end during the 2013 calendar year. To arrive at an estimate of the dollar amount that MassMutual received from each investment option, multiply the rate of fees received from each investment option by your plan's year-end balance (or if the investment option was liquidated prior to year end, the balance on the liquidation date) and, if applicable, the per participant fee by the number of participants in the investment option at year end (or the liquidation date if earlier). This will be an estimate because your plan's balance and number of participants will vary over the course of the year, so the year-end balance and number of participants may be higher or lower than the daily balance. In addition, these fees are calculated on a daily basis.

* This amount is the sum of the fund's distribution, management and other fees, which are also identified in the fund's prospectus. Please note that some of the funds available through your service contract or arrangement are funds from The Hartford Financial Services Group, Inc.'s proprietary family of mutual funds (The Hartford Mutual Funds). These proprietary mutual funds have contracts for services with companies that are affiliated with Hartford Securities Distribution Company Inc.

The Hartford-affiliated companies that provide these services, and are compensated in connection with those services, are listed below. For more information about these proprietary mutual funds, see the applicable fund prospectus.

Hartford Affiliate	Services	Compensation
Hartford Investment Financial Services, LLC	Principal Underwriter to The Hartford Mutual Funds	As Principal Underwriter paid by the Fund in the form of dealer concessions
Hartford Administrative Services Company	Transfer Agent to The Hartford Mutual Funds	Paid by the Fund in the form of fees for services
HL Investment Advisors, LLC	Investment Manager to The Hartford Mutual Funds	Paid by the Fund in the form of investment advisory fees based on assets under management

In addition, please note that some of the funds available through your service contract or arrangement are funds from the Oppenheimer family of mutual funds, which are affiliated with MassMutual (The Oppenheimer Funds). These affiliated mutual funds have contracts for services with companies that are affiliated with MassMutual. The MassMutual-affiliated companies that provide these services, and are compensated in connection with those services, are listed below. For more information about these affiliated mutual funds, see the applicable fund prospectus.

MassMutual Affiliate	Services	Compensation
OppenheimerFunds Distributor, Inc.	Principal Underwriter to The Oppenheimer Funds	As Principal Underwriter paid by the Fund in the form of dealer concessions
OFI Global Asset Management, Inc.	Transfer Agent to The Oppenheimer Funds	Paid by the Fund in the form of fees for services
Shareholder Services, Inc. (doing business as OppenheimerFunds Services)	Sub-Transfer Agent to The Oppenheimer Funds	Paid by the Transfer Agent in the form of fees for services
OFI Global Asset Management, Inc.	Investment Adviser to The Oppenheimer Funds	Paid by the Fund in the form of investment advisory fees based on assets under management
OppenheimerFunds, Inc.	Sub-Adviser to The Oppenheimer Funds	Paid by the Investment Adviser in the form of investment advisory fees based on assets under management

Recipient: WELLS FARGO ADVISORS INS AGENCY LLC EIN: 54-0910269

Service Codes:

Please contact your Service Provider for the list of applicable services performed and Service Codes.

Direct Compensation **\$0.00**

Our records indicate that this recipient did not receive any Direct Compensation. Please review your records to determine whether this service provider may have received any compensation not reported.

Indirect Compensation

* Sales commission	Payor: Massachusetts Mutual Life Insurance Company	EIN: 04-1590850	\$9,145.49
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** Sales Commissions are reported on a Plan Year basis.*

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Ethics and Business Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the 2013 calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

Recipient: Morningstar Associates, LLC EIN: 36-4317381

Service Code: 49

Indirect Compensation

"Managed by You" services fee	Payor: Massachusetts Mutual Life Insurance Company	EIN: 04-1590850	\$16.99
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This is an estimate determined by dividing a flat annual fee paid to Morningstar by the number of plans to whom this feature is made available.

Recipient: Mesirow Financial Investment Management, Inc. EIN: 36-3429599

Indirect Compensation

Annual fee and basis point fee for Mesirow plan fiduciary service **\$39.58**
Service code: 27

Payor: Massachusetts Mutual Life Insurance Company EIN: 04-1590850

This is an estimate based on the annual flat fee plus the basis point fee paid to Mesirow divided by the number of plans using this feature.

In addition to the indirect compensation noted above, we pay Mesirow Financial an additional asset-based fee for Fiduciary Assure services. This fee is computed using a tiered scale based on total assets under the program where the assets are multiplied by annualized rates ranging from 2.50 basis points down to 0.9 basis points.

Annual platform package fee ("Model My Goals") **\$21.66**
Service code: 49

Payor: Massachusetts Mutual Life Insurance Company EIN: 04-1590850

This is an estimate based on the annual platform package fee paid to Mesirow divided by the number of plans using this feature.

Direct Revenue Detail

Recipient: *Massachusetts Mutual Life Insurance Company*

<u>Fee Description</u>	<u>Dollar Amount</u>
Loan Set-up Fee	\$150.00
One-Time Distribution Fee	\$200.00
Loan Administration Fee	\$60.00
Total Direct Revenue:	\$410.00

Grand Total Direct Fees:	\$410.00
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