

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>10/01/2013</u> and ending <u>09/30/2014</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>SALAS O'BRIEN, LLC 401(K) AND PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/01/1995</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>10/01/1995</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>10/01/1995</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SALAS O'BRIEN, LLC</u> <u>305 S 11TH ST</u> <u>SAN JOSE, CA 95112-2218</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>94-2624963</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>408-282-1500</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541330</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>94-2624963</u>	2c Sponsor's telephone number <u>408-282-1500</u>	2d Business code (see instructions) <u>541330</u>	
2b Employer Identification Number (EIN) <u>94-2624963</u>					
2c Sponsor's telephone number <u>408-282-1500</u>					
2d Business code (see instructions) <u>541330</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/07/2015	PAUL M. SILVA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	128
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	159
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	15
d Subtotal. Add lines 6a , 6b , and 6c		6d	174
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	174
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	174
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2H 2J 2K			
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 <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning **10/01/2013** and ending **09/30/2014**

A Name of plan SALAS O'BRIEN, LLC 401(K) AND PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 SALAS O'BRIEN, LLC	D Employer Identification Number (EIN) 94-2624963

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

MASSACHUSETTS MUTUAL 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
04-1590850	65935	RM 84719-1	174	10/01/2013	09/30/2014

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
26460	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

PLANNING CORPORATION OF AMERICA
880 CARILLON PKWY
ST. PETERSBURG, FL 33716

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
26460			4

(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	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	9472773

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶ **N/A TO MMMRS DC PLANS**

b Premiums paid to carrier	6b	0
c Premiums due but unpaid at the end of the year	6c	0
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 ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)	1080056
(2) Dividends and credits	7c(2)	0
(3) Interest credited during the year	7c(3)	0
(4) Transferred from separate account	7c(4)	0
(5) Other (specify below)	7c(5)	1846575

▶ **LN INT, LN PRIN, LOAN DEFAULT, ROLLOVER**

(6) Total additions	7c(6)	2926631
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d Total of balance and additions (add lines 7b and 7c(6))	7d	2926631
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	2926631
(4) Other (specify below)	7e(4)	

(5) Total deductions	7e(5)	2926631
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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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)	0
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)	0
(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)	0
(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 10/01/2013 and ending 09/30/2014

A Name of plan SALAS O'BRIEN, LLC 401(K) AND PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 SALAS O'BRIEN, LLC	D Employer Identification Number (EIN) 94-2624963	

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
MASSACHUSETTS MUTUAL LIFE INSURANCE
04-1590850

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
ACTUARIAL BENEFITS CORP.
20-1054428

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

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

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?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	9391	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ACTUARIAL BENEFITS CORP.

20-1054428

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	TPA	0	Yes ☒ No ☐	Yes ☐ No ☒	2251	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
ACTUARIAL BENEFITS CORP.	13	2251

(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.
MASSACHUSETTS MUTUAL LIFE INSURANCE 04-1590850	EXPENSE REIMBURSEMENT TO THIRD PARTY

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014		
A Name of plan SALAS O'BRIEN, LLC 401(K) AND PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SALAS O'BRIEN, LLC	D Employer Identification Number (EIN) 94-2624963	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OT GROWTH			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 90-0342299-250	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 128824	
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AG PREMIER MONEY MARKET			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 04-1590850-016	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 534148	
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AI (PREMIER INT'L EQUITY)			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 04-1590850-017	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37403	
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AK SELECT FUNDAMENTAL VAL			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 04-1590850-175	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64648	
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AT (SELECT MID CAP GR II)			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 04-1590850-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26836	
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AX (MM S&P 500 INDEX)			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 04-1590850-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82946	
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AX (MM S&P 500 INDEX)			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.			
c EIN-PN 90-0342299-011	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25789	

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GD (LARGE-CAP VALUE)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-062	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73897
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-TG (SMALL CAP INDEX II)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 04-1590850-439	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22885
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GR (REAL ESTATE)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39760
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HF (SMALL CAP VALUE)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-064	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71738
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OL (NFJ INTERNATIONAL VALUE)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-075	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72138
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QB (MID CAP VALUE)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-080	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56088
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RD (SMALL CAP DISCOVERY)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 04-1590850-440	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 116327
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RG (MID CAP INDEX II)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 04-1590850-467	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 187769
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RT (RETIREMENT INCOME)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-033	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 563331
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ST (RETIREMENT 2010)		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INS CO.		
c EIN-PN 90-0342299-035	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 168644

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-UA \(EMERGING MARKETS EQUITY\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 90-0342299-010	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59829
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-UT \(RETIREMENT 2050\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 90-0342299-093	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 438690
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-VB \(EUROPACIFIC GROWTH\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 04-1590850-276	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41717
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-VT \(RETIREMENT 2020\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 90-0342299-036	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2699501
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-WB \(CONTRAFUND\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 04-1590850-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77189
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-WH \(SPECTRUM GROWTH\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 04-1590850-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39634
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-WZ \(SELECT PIMCO TOTAL RETURN\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 04-1590850-193	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 122080
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-XT \(RETIREMENT 2030\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 90-0342299-037	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1354025
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-ZT \(RETIREMENT 2040\)](#)

b Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INS CO.](#)

c EIN-PN 90-0342299-039	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2366939
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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)
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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
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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>10/01/2013</u> and ending <u>09/30/2014</u>		
A Name of plan <u>SALAS O'BRIEN, LLC 401(K) AND PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SALAS O'BRIEN, LLC</u>		D Employer Identification Number (EIN) <u>94-2624963</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)	165626	278369
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	87931	156894
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	6193841	9472773
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6447398	9908036

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	6447398	9908036
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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)	278369	
(B) Participants	2a(1)(B)	914430	
(C) Others (including rollovers)	2a(1)(C)	1787568	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2980367

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3470	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3470

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		648435
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3632272

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	162242	
(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)		162242
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	1705	
(3) Investment advisory and management fees.....	2i(3)	7553	
(4) Other.....	2i(4)	134	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		9392
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		171634

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3460638
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **SQUAR, MILNER, PETERSON, MIRANDA &**

(2) EIN: **33-0835986**

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014

A Name of plan <u>SALAS O'BRIEN, LLC 401(K) AND PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SALAS O'BRIEN, LLC</u>	D Employer Identification Number (EIN) <u>94-2624963</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>39-6260931</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>7</u>

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Certified Public Accountants
and Financial Advisors

**Salas O'Brien Engineers, LLC
401(k) and Profit Sharing Plan**

Financial Statements

September 30, 2014 and 2013

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* Note: Schedules other than that listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting under the Employee Retirement Income Security Act of 1974.

INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of
Salas O'Brien Engineers, LLC 401(k) and Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Salas O'Brien Engineers, LLC 401(k) and Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for benefits as of September 30, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these 2014 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 on the 2014 financial statements.

Basis for Disclaimer of Opinion on the 2014 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by MassMutual Retirement Services, the Custodian of the Plan, except for comparing this information with the related information included in the 2014 financial statements. We have been informed by the Plan administrator that the Custodian holds the Plan's assets and executes transactions. The Plan administrator has obtained a certification from the Custodian as of September 30, 2014 and for the year then ended that the information provided to the Plan administrator by the Custodian is complete and accurate.



Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph on the 2014 financial statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter – Supplemental Schedule

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of September 30 2014, is required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purposes of additional analysis and is not a required part of the financial statements. This supplemental schedule is the responsibility of the Plan’s management. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

Other Matter – 2013 Financial Statements

The statement of net assets available for benefits as of September 30, 2013 was compiled by us and our report thereon, dated July 1, 2015, stated we did not audit or review the statement and, accordingly, do not express an opinion or provide any assurance about whether the statement is in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance with DOL Rules and Regulations for the 2014 Financial Statements

The form and content of the information included in the 2014 financial statements and supplemental schedule, other than that derived from the information certified by the Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

SQUAR, MILNER, PETERSON, MIRANDA & WILLIAMSON, LLP

Newport Beach, California
July 1, 2015

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Participants and Administrator of
Salas O'Brien Engineers, LLC 401(k) and Profit Sharing Plan

We have compiled the accompanying statement of net assets available for benefits of Salas O'Brien Engineers, LLC 401(k) and Profit Sharing Plan (the "Plan") as of September 30, 2013. We have not audited or reviewed the accompanying September 30, 2013 financial statement and, accordingly, do not express an opinion or provide any assurance about whether such financial statement is in accordance with accounting principles generally accepted in the United States of America.

The Plan sponsor is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the Plan sponsor in presenting financial information in the form of a financial statement without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 2013 financial statement.



Newport Beach, California
July 1, 2015

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u> <u>(unaudited)</u>
ASSETS		
Investments, at fair value:		
Pooled separate accounts	\$ 9,472,773	\$ 6,193,841
Receivables:		
Employee contributions	—	24,671
Employer contributions	278,369	165,626
Notes receivable from participants	156,894	87,931
Total receivables	<u>435,263</u>	<u>278,228</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 9,908,036</u></u>	<u><u>\$ 6,472,069</u></u>

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended September 30, 2014**

ADDITIONS

Investment income:

Net appreciation in fair value of investments	\$ 648,435
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Interest income on notes receivable from participants	<u>3,470</u>
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Contributions:

Employer	278,369
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Employee	889,759
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Rollover	<u>1,787,568</u>
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Total contributions	<u>2,955,696</u>
---------------------	------------------

Total additions	<u>3,607,601</u>
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DEDUCTIONS

Benefits paid to participants	162,242
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Administrative and other expenses	<u>9,392</u>
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Total deductions	<u>171,634</u>
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NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	3,435,967
--	-----------

NET ASSETS AVAILABLE FOR BENEFITS – beginning of year	<u>6,472,069</u>
--	------------------

NET ASSETS AVAILABLE FOR BENEFITS – end of year	<u><u>\$ 9,908,036</u></u>
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**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

1. DESCRIPTION OF THE PLAN

The following description of the Salas O'Brien Engineers, LLC 401(k) and Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan was established on October 1, 1995 as a defined contribution plan covering all employees of Salas O'Brien Engineers, LLC, SOBe Construction, Inc., KDW Salas O'Brien, LLC, KME Salas O'Brien, LLC, Luckman Salas O'Brien, Inc. (formerly The Luckman Partnership, Inc.) and Salas O'Brien Engineers, Inc. (collectively the "Company" or "Sponsor") who are age 21 or older and have three consecutive calendar months of employment credited with at least 83-1/3 hours of service per month, excluding collectively bargained employees, non-resident aliens and leased employees. Eligible participants are automatically enrolled at a non-escalating 6% deferral rate. Participants must have 1,000 hours of service and be employed by the Company on the last day of the Plan year to be eligible for Company profit sharing contributions. The Plan is subject to the provisions of Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Company is the Plan Administrator. The Company is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance. MassMutual Retirement Services is the Plan Custodian ("Mass Mutual" or the "Custodian") and is responsible for administering Plan investments and maintaining the individual participant account balances.

Contributions

Each year, participants may contribute up to 100 percent of annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company contributes a safe harbor match, which for the year ended 2014 was 100 percent of the first 1 percent of plan compensation that a participant contributes to the Plan and 50 percent of the next 5 percent contributed. Additional discretionary non-elective contributions may be contributed at the discretion of the Company and are limited to the first 4 percent of plan compensation that a participant contributes to the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

During the year ended September 30, 2014, the Company made employer and safe harbor matching contributions to the Plan of \$278,369, which is recorded as employer contributions receivable as of September 30, 2014 in the accompanying statement of net assets available for benefits.

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

1. DESCRIPTION OF THE PLAN (continued)

Participant Accounts

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

Investment Options

Participants direct the investment of their contributions and any Company contributions into various investment options offered by the Plan. Investment options offered to participants include a variety of pooled separate accounts.

Vesting

Participants are vested immediately in their contributions and rollover contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after 2 years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the respective participant's account. The loan interest rate is set at two percentage points higher than the prime lending rate. Principal and interest is paid ratably through payroll deductions. Participants may have one loan outstanding at any given time. Interest rates were 3.25% on loans outstanding as of September 30, 2014 and 2013, and mature at various dates through June 2019.

Payment of Benefits

On termination of service due to termination, death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. A Participant who terminates employment with a vested balance of \$5,000 or less will receive an involuntary cash-out distribution as defined by the Plan. Participants may withdraw their pretax contributions to satisfy an immediate or financial hardship, as defined. After making a hardship withdrawal, a participant is suspended from making additional contributions for a period of six months from the effective date of such withdrawal.

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

1. DESCRIPTION OF THE PLAN (continued)

Forfeited Accounts

As of September 30, 2014 and 2013, forfeited nonvested accounts totaled \$2,714 and \$11,942 respectively. These accounts will be used to reduce future employer contributions and pay administrative expenses. In 2014, employer contributions and administrative expenses were reduced by \$11,500 and \$134, respectively, from forfeited nonvested accounts.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts with respect to Company contributions, the assets of the Plan would be allocated to the participants, less expenses of administration and liquidation, in accordance with the terms of the Plan and ERISA regulations and requirements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment custodians. See Note 6 for discussion of fair value measurements.

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition (continued)

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. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of September 30, 2014 or 2013. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit deemed distribution is recorded. During the year ended September 30, 2014 there were no deemed distributions recorded.

Payment of Benefits

Benefits are recorded when paid. As of September 30, 2014 and 2013, the Plan did not have any pending distributions to participants who had elected to withdraw from the Plan.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain expenses of maintaining the Plan are paid directly by the Plan and are included in administrative expense. Fees related to the administration of distributions, notes receivable from participants, and qualified domestic relations orders are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Risks and Uncertainties

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

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pending Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board ("FASB") issued updated guidance intended to eliminate the diversity in practice surrounding how investments measured at net asset value under the practical expedient with future redemption dates have been categorized in the fair value hierarchy. Under the updated guidance, investments for which fair value is measured at net asset value per share using the practical expedient should no longer be categorized in the fair value hierarchy. The updated guidance requires retrospective adoption for all periods presented and is effective for annual reporting periods beginning after December 15, 2016, with early adoption permitted. Except for the disclosure requirements, the Company does not expect the adoption of the new guidance to impact the Plan's financial statements.

Subsequent Events

The Plan has evaluated subsequent events through July 1, 2015, which is the date the financial statements were available to be issued.

3. TAX STATUS OF THE PLAN

Effective October 1, 2013, the Plan adopted a non-standardized form of a volume submitter profit sharing plan sponsored by Accudraft.com Inc. The volume submitter plan has received an opinion letter from the IRS as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by this Plan.

Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore believes that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

4. RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS

Fees incurred by the plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan made a direct payment to the third party advisor of \$1,705 that is included in administrative expenses. The Plan Sponsor pays directly certain other fees related to the Plan's operations.

5. SUMMARY OF FINANCIAL DATA CERTIFIED BY MASSMUTUAL RETIREMENT SERVICES

The following is a summary of the Plan's asset information as of September 30, 2014 and for the year then ended, included in the Plan's financial statements that was prepared by MassMutual and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from MassMutual that information provided to the Plan Administrator by MassMutual related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to following certified information, which appears in the 2014 financial statements:

Pooled separate accounts	\$ 9,472,773
Notes receivable from participants	156,894

MassMutual also certified to the completeness and accuracy of \$648,435 of net appreciation in fair value of investments (including gains and losses on investments bought and sold, as well as held during the year) for the year ended September 30, 2014.

6. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB Accounting Standards Codification ("ASC") 820 are described below:

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

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

6. FAIR VALUE MEASUREMENTS (continued)

Level 2 – Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk. The Plan had no level 3 investments at September 30, 2014 and 2013.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of September 30, 2014 and 2013. The methods described below 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.

Pooled Separate Accounts are primarily valued at net asset value ("NAV") per share based on quoted market prices of underlying investments. Investments can be redeemed immediately at NAV based on the fair value of the underlying assets, have no unfunded commitment, and do not require a redemption notice period.

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

6. FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value based on NAV per share as of September 30, 2014:

	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Allocation	\$ —	\$ 7,591,130	\$ —	\$ 7,591,130
Developed International Equity	—	151,258	—	151,258
Emerging Market Equity	—	59,829	—	59,829
Intermediate Fixed Income	—	122,080	—	122,080
International Fixed Income	—	25,789	—	25,789
Large-Cap Equity	—	467,138	—	467,138
Mid-Cap Equity	—	270,693	—	270,693
Real Estate	—	39,760	—	39,760
Small-Cap Equity	—	210,950	—	210,950
Money Market	—	534,146	—	534,146
Total investments at fair value	<u>\$ —</u>	<u>\$ 9,472,773</u>	<u>\$ —</u>	<u>\$ 9,472,773</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value based on NAV per share as of September 30, 2013:

	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Allocation	\$ —	\$ 5,549,517	\$ —	\$ 5,549,517
Developed International Equity	—	27,324	—	27,324
Emerging Market Equity	—	30,010	—	30,010
Intermediate Fixed Income	—	35,031	—	35,031
International Fixed Income	—	2,292	—	2,292
Large-Cap Equity	—	233,817	—	233,817
Mid-Cap Equity	—	125,902	—	125,902
Real Estate	—	21,497	—	21,497
Small-Cap Equity	—	99,674	—	99,674
Money Market	—	68,777	—	68,777
Total investments at fair value	<u>\$ —</u>	<u>\$ 6,193,841</u>	<u>\$ —</u>	<u>\$ 6,193,841</u>

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

6. FAIR VALUE MEASUREMENTS (continued)

The following summarizes investment categories measured at fair value based on NAV per share:

- **Allocation** (“Target-date portfolios”) provide diversified exposure to stocks, bonds, and cash for those investors who have a specific date in mind for retirement. These portfolios aim to provide investors with an optimal level of return and risk, based solely on the target date. Management adjusts the allocation among asset classes to more-conservative mixes as the target date approaches, following a preset glide path. A target-date portfolio is part of a series of funds offering multiple retirement dates to investors.
- **Developed International Equity** portfolios primarily invest in stocks that have market caps in the top 70% of each economically integrated market (such as Europe or Asia ex-Japan). These portfolios typically will have less than 20% of assets invested in U.S. stocks.
- **Emerging Market Equity** portfolios invest predominantly in emerging market equities, but some funds also invest in both equities and fixed income investments from emerging markets.
- **Intermediate Fixed Income** portfolios invest primarily in corporate and other investment-grade U.S. fixed-income issues and typically have durations of 3.5 to six years.
- **International Fixed Income** portfolios invest 40% or more of their assets in foreign bonds. Some portfolios invest exclusively outside the U.S., while others regularly invest in both U.S. and non-U.S. bonds.
- **Large-Cap Equity** portfolios are representative of the overall U.S. stock market in size, growth rates, and price. Stocks in the top 70% of the capitalization of the U.S. equity market are defined as large-cap. These portfolios tend to invest across the spectrum of U.S. industries, and owing to their broad exposure, the portfolios' returns are often similar to those of the S&P 500 Index.
- **Mid-Cap Equity** portfolios invest in U.S. stocks of various sizes and styles, giving it a middle-of-the-road profile. The U.S. mid-cap range for market capitalization typically falls between \$1 billion-\$8 billion and represents 20% of the total capitalization of the U.S. equity market.
- **Real Estate** portfolios invest primarily in Real Estate Investment Trusts (“REITs”) of various types. REITs are companies that develop and manage real estate properties. Some portfolios in this category also invest in real estate operating companies.
- **Small-Cap Equity** portfolios favor U.S. firms at the smaller end of the market-capitalization range. Stocks in the bottom 10% of the capitalization of the U.S. equity market are defined as small-cap.

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

6. FAIR VALUE MEASUREMENTS (continued)

- **Money Market** portfolios invest in short-term money market securities. These funds provide current income and aim to preserve capital.

7. INVESTMENTS

The following table presents those investments that represent 5% or more of the Plan's net assets as of September 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
T. Rowe Price Retirement 2020 R	\$ 2,669,501	\$ 2,446,575
T. Rowe Price Retirement 2040 R	2,366,939	1,797,132
T. Rowe Price Retirement 2030 R	1,354,025	1,134,083
T. Rowe Price Retirement Balanced R	563,331	**
MM Premier Money Market Fund	534,146	**

** Did not represent 5% or more of the Plan's net assets.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 9,908,036	\$ 6,472,069
Less: employee contributions receivable	<u>—</u>	<u>(24,671)</u>
Net assets available for benefits per the Form 5500	<u>\$ 9,908,036</u>	<u>\$ 6,447,398</u>

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended September 30, 2014:

Net increase in net assets available for benefits per the financial statements	\$ 3,435,967
Plus: net change in current year and prior year employee contributions receivable	<u>24,671</u>
Net increase in net assets available for benefits per the Form 5500	<u>\$ 3,460,638</u>

SUPPLEMENTAL SCHEDULE

**SALAS O'BRIEN ENGINEERS, LLC 401(K) AND
PROFIT SHARING PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2014**

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment (Including Rate of Interest)	(e) Current Value
	T. Rowe Price	T. Rowe Price Retirement 2020 R	\$ 2,699,501
	T. Rowe Price	T. Rowe Price Retirement 2040 R	2,366,939
	T. Rowe Price	T. Rowe Price Retirement 2030 R	1,354,025
	T. Rowe Price	T. Rowe Price Retirement Balanced R	563,331
*	MassMutual	MM Premier Money Market Fund (Babson Capital) Class A	534,146
	T. Rowe Price	T. Rowe Price Retirement 2050 R	438,690
	Northern Trust	Northern Mid Cap Index	187,769
	T. Rowe Price	T. Rowe Price Retirement 2010 R	168,644
	American Century	American Century Growth A	128,824
	PIMCO	PIMCO Total Return A	119,368
	Invesco	Invesco Small Cap Discovery A	116,327
*	MassMutual	MM S&P 500 Index R4	82,946
	Fidelity	Fidelity Contra fund	77,189
	Eaton Vance	Eaton Vance Large-Cap Value A	73,897
	Allianz	Allianz GI NEJ International Value A	72,138
	Invesco	Invesco Small Cap Value A	71,738
*	MassMutual	MassMutual Select Fundamental Value A	64,648
	MFS	MFS Emerging Markets Equity A	59,829
	Columbia	Columbia Mid Cap Value A	56,088
	American Funds	American Funds Europacific Growth R3	41,717
	American Century	American Century Real Estate Inv	39,760
	T. Rowe Price	T. Rowe Price Spectrum Growth	39,634
*	MassMutual	MassMutual Premier International Eq A	37,403
*	MassMutual	MassMutual Select Mid Cap Gr Eq II A	26,836
	Oppenheimer	Oppenheimer International Bond A	25,789
	Northern Trust	Northern Small Cap Index	22,885
	PIMCO	PIMCO Total Return A	2,712
		Total pooled separate accounts	9,472,773
*	Notes receivable from participants	Interest Rates 3.25% through June 2019	156,894
			<u>\$ 9,629,667</u>

* Party-in-interest for which a statutory exemption exists.

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> 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>10/01/2013</u> and ending <u>09/30/2014</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 SALAS O'BRIEN, LLC 401(k) AND PROFIT SHARING PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; padding: 2px;">002</td> </tr> <tr> <td colspan="2" style="padding: 2px;">1c Effective date of plan 10/01/1995</td> </tr> <tr> <td colspan="2" style="padding: 2px;">2b Employer Identification Number (EIN) 94-2624963</td> </tr> <tr> <td colspan="2" style="padding: 2px;">2c Sponsor's telephone number 408-282-1500</td> </tr> <tr> <td colspan="2" style="padding: 2px;">2d Business code (see instructions) 541330</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 10/01/1995		2b Employer Identification Number (EIN) 94-2624963		2c Sponsor's telephone number 408-282-1500		2d Business code (see instructions) 541330	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 10/01/1995											
2b Employer Identification Number (EIN) 94-2624963											
2c Sponsor's telephone number 408-282-1500											
2d Business code (see instructions) 541330											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) SALAS O'BRIEN, LLC 305 S 11th St San Jose CA 95112-2218											

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	 Signature of plan administrator	<u>7/2/2015</u> Date	Paul M. Silva Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	<u>7/2/2015</u> Date	Paul M. Silva 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
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN
a Sponsor's name		4c PN
5 Total number of participants at the beginning of the plan year	5	128
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	159
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	15
d Subtotal. Add lines 6a, 6b, and 6c	6d	174
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	174
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	174
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2H 2J 2K		
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)		9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(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		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information - Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☒ <u>1</u> A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☒ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

A Name of Plan Salas O'Brien Engineers, Inc. 401(k) Savings and Profit Sharing Plan	B Three-digit plan Number 002
C Plan sponsor's name as shown on line 2a of Form 5500 Salas O'Brien Engineers, Inc.	D Employer Identification Number 942624963

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Holding Account - SIA-AG	0	2
*	MassMutual	SIA-0T	107,044	128,824
*	MassMutual	SIA-AG	534,132	534,146
*	MassMutual	SIA-AI	40,830	37,403
*	MassMutual	SIA-AK	63,583	64,648
*	MassMutual	SIA-AT	26,688	26,836
*	MassMutual	SIA-AX	71,777	82,946
*	MassMutual	SIA-C6	26,194	25,789
*	MassMutual	SIA-GD	54,418	73,897
*	MassMutual	SIA-GR	37,995	39,760
*	MassMutual	SIA-HF	67,220	71,738
*	MassMutual	SIA-OL	74,485	72,138
*	MassMutual	SIA-QB	55,655	56,088
*	MassMutual	SIA-RD	106,904	116,327
*	MassMutual	SIA-RG	146,776	187,769
*	MassMutual	SIA-RT	571,046	563,331
*	MassMutual	SIA-ST	160,069	168,644
*	MassMutual	SIA-TG	24,136	22,885
*	MassMutual	SIA-UA	61,487	59,829
*	MassMutual	SIA-UT	424,196	438,690
*	MassMutual	SIA-VB	37,780	41,717
*	MassMutual	SIA-VT	1,931,152	2,699,501
*	MassMutual	SIA-WB	72,736	77,189
*	MassMutual	SIA-WH	31,248	39,634
*	MassMutual	SIA-WZ	119,461	122,080
*	MassMutual	SIA-XT	1,028,095	1,354,025
*	MassMutual	SIA-ZT	1,691,600	2,366,939
	Participant Loans	3.250000 - 3.250000	0	157,075