Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/01/2006

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
4FRONT ENGINEERED SOLUTIONS, INC.

1612 HUTTON DR., STE 140
SUITE 140
CARROLLTON, TX 75006

2b Employer Identification Number (EIN)
39-0866333

2c Plan Sponsor's telephone number
972-236-2450

2d Business code (see instructions)
333200

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.	07/17/2015	WESLEY RIGGS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**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**	375
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	324
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	365
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	24
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	389
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	389
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	354
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T

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)	[X] Trust	**(3)**	[X] 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

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

b General Schedules

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

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
4FRONT ENGINEERED SOLUTIONS, INC.

D Employer Identification Number (EIN)
39-0866333

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 64	RECORDKEEPER	80509	Yes [X] No [ ]	Yes [X] No [ ]	1459	Yes [ ] No [X]

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

CECILCO

14881 QUORUM DRIVE, SUITE 340
DALLAS, TX 75254

(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 17	ADMINISTRATOR	9335	Yes [X] No [ ]	Yes [ ] No [X]	14213	Yes [ ] No [X]

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

PROSPERA FINANCIAL

5429 LBJ FREEWAY
SUITE 400
DALLAS, TX 75240

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 52	BROKER DEALER	0	Yes [X] No [ ]	Yes [ ] No [X]	21300	Yes [ ] No [X]

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
NATIONWIDE	15	1459

(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.
CECILCO 14881 QUORUM DRIVE SUITE 340 DALLAS, TX 75254	RECORDKEEPING

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CECILCO	13	14213

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	THIRD PARTY ADMINISTRATOR

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PROSPERA	52 27	21300

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	INVESTMENT ADVISORY FEE

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
4FRONT ENGINEERED SOLUTIONS, INC.

D Employer Identification Number (EIN)
39-0866333

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	323763	377255
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9671925	10453563
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9995688	10830818
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	47447	30844
k Total liabilities (add all amounts in lines 1g through1j)	1k	47447	30844
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	9948241	10799974

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	1191280	
(C) Others (including rollovers)	2a(1)(C)	82263	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1273543
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)	15847	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		15847
(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)		
(3) Rents	2b(3)		
(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)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		431791
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1721181
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	803448	
(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)		803448
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	65843	
(4) Other	2i(4)	157	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		66000
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		869448
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		851733
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: PRICEKUBECKA, PLLC **(2)** EIN: 75-2783674

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		2000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
4FRONT ENGINEERED SOLUTIONS, INC.

D Employer Identification Number (EIN)
39-0866333

Part I Distributions

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

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

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

EIN(s): 31-4156830

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4Front Engineered Solutions 401(k) Plan

Audited Financial Statements
and
Supplementary Data

December 31, 2014 and 2013

PriceKubecka®, PLLC

Certified Public Accountants

PriceKubecka

4Front Engineered Solutions 401(k) Plan

December 31, 2014 and 2013

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PriceKubecka
PK
PriceKubecka, PLLC
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
4Front Engineered Solutions 401(k) Plan
Carrollton, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of 4Front Engineered Solutions 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, 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.

Auditor's Responsibility

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

16775 Addison Road, Suite 500
Addison, TX 75001

ph 972.888.0950
fax 972.888.0956

www.pricekubecka.com

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Nationwide Financial Services, Inc., the trustee and custodian of the plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental schedules of Schedule H, line 4i – Schedule of Assets Held for Investment Purposes at End of Year as of and for the year ended December 31, 2014 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

PriceKubecka, PLLC
Addison, Texas

July 14, 2015

4Front Engineered Solutions 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments at Fair Value:		
Registered investment companies	$ 10,453,563	$ 9,671,925
Receivables:		
Notes receivable from participants	377,255	323,763
Total Assets	10,830,818	9,995,688
Liabilities		
Payables:		
Amounts payable for excess contributions	30,844	47,447
Total Liabilities	30,844	47,447
Net Assets Available for Benefits	$ 10,799,974	$ 9,948,241

See accompanying independent auditors' report and notes to financial statements.

4Front Engineered Solutions 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2014

Additions to Net Assets:	
Contributions:	
Participants	$ 1,191,280
Rollover	82,263
Total Contributions	1,273,543
Investment Income (Loss):	
Interest on notes receivable from participants	15,847
Interest and dividend income	173,509
Net appreciation (depreciation) in fair value of investments	258,282
Total Investment Income (Loss)	447,638
Total Additions	1,721,181
Deductions from Net Assets:	
Benefits paid to participants	803,448
Administrative expenses	66,000
Total Deductions	869,448
Increase (Decrease) in Net Assets	851,733
Net Assets Available for Benefits - Beginning of Year	9,948,241
Net Assets Available for Benefits - End of Year	$ 10,799,974

See accompanying independent auditors' report and notes to financial statements.

4Front Engineered Solutions 401(k) Plan
Notes to Financial Statements
December 31, 2014 and 2013

Note 1 – Description of Plan

The following description of 4Front Engineered Solutions 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by 4Front Engineered Solutions, Inc. (the Company) under the provisions of Section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in section 401(k) of the IRC, for the benefit of eligible employees of the Company. Employees over the age of 18 who complete one month of service are eligible to participate in the Plan except for the following:

- Members of a collective bargaining unit where retirement benefits were the subject of good faith bargaining;
- Non-resident aliens; and
- Leased employees.

Upon satisfying the eligibility requirements, the employee may participate in the Plan on the first day of the coinciding or following month.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) as well as certain provisions of the federal income tax laws.

Contributions

The Plan has an automatic enrollment provision (4% salary deferral) whereby employees must elect out of the Plan if they do not wish to participate. Each year, participants may elect to reduce their compensation by a specific percentage or dollar amount and have that amount contributed to the Plan as an elective deferral up to the maximum allowed by law. Participants direct the investment of their contributions into various investment options offered by the Plan. Eligible employees may elect to contribute up to 85% of eligible compensation into the Plan subject to certain limitations as established by the Internal Revenue Code.

At the discretion of the Plan Administrator, participants may be permitted to deposit or "rollover" into the Plan distributions they have received from other plans and certain IRAs. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Contributions are not to exceed the limits imposed by Section 402(g) of the IRC.

The Company may make a discretionary matching contribution equal to the percentage of compensation contributed by the participant, up to a certain percentage of the participant's total compensation. Participants must complete one year of service (1,000 hours) and be employed on the last day of the Plan year to be eligible to receive discretionary matching contributions. The Plan did not have matching contributions for the Plan year 2014. The matching contribution does not apply to "catch-up" contributions.

Note 1 – Description of Plan (Continued)

Participant Accounts

The Company may also make a discretionary profit sharing contribution for the same percentage of compensation for all eligible participants. The percentage is determined by dividing the total profit sharing contribution by the total of all participants' compensation. Participants must complete one year of service (1,000 hours) and be employed on the last day of the Plan year to be eligible to receive discretionary profit sharing contributions. The Plan did not have profit sharing contributions for the Plan year 2014. The profit sharing contribution does not apply to "catch-up" contributions.

Each participant's account is credited with the participant's contributions, allocation of the Company's discretionary matching and profit sharing contributions, and Plan earnings or losses and charged with an allocation of administrative expenses. Allocations may be charged based on either the size of the participant's account balance or equally to each participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their elective deferrals including catch-up contributions, rollover contributions from other plans, Company matching and profit sharing contributions, and actual earnings thereon.

Forfeited Accounts

Forfeitures represent unvested portions of terminated participants' accounts. At December 31, 2014 and 2013, there were no forfeited non-vested accounts. At any time when accounts are forfeited, these accounts will first be used to pay any administrative expenses and then used to reduce any matching contributions.

Investment Options

Upon enrollment in the Plan, a participant may direct the contributions made to the Plan, for or on behalf of the participant, to any one or more of the investment funds determined at the discretion of the Plan Administrator and Plan Sponsor and in such multiples as the participant prescribes. A participant may change his or her investment direction with respect to future contributions or redirect the investment of his or her account balances

Note 1 – Description of Plan (Continued)

Notes Receivable from Participants

Participants who are active employees may borrow against their vested account balances a minimum of $1,000 up to a maximum amount equal to the lesser of 50% of their vested account balance or $50,000. The loans in the form of promissory notes, are secured by the balances in the participant's account, and bear interest at reasonable rates, which are commensurate with local prevailing rates as determined by the Plan Administrator. A participant may have one loan outstanding at any one time. Principal and interest on notes receivable from participants are repaid through payroll deductions and generally repaid within five years, or twenty years for loans used for the purchase of a primary residence.

Benefits Paid to Participants

Participants are entitled to receive an in-service distribution as either a lump-sum equal to the value of the participant's vested interest in their account balance or a payment in the form of a joint account and survivor annuity commencing upon the participant's attainment of the Normal Retirement Age; however, this distribution is not in addition to the participant's other benefits and will therefore reduce the value of the benefits received at retirement.

Participants may elect to receive a distribution from certain accounts prior to termination of employment provided they have attained the age of 59 ½, incurred a financial hardship, or incurred a disability. In the event of death before retirement while working for the Company, the participant's account balance is paid to the selected beneficiary.

Benefits paid to participants are recorded when paid. The Plan requires a distribution in the form of a single lump-sum cash payment for any distribution of an account balance that does not exceed and has never exceeded $5,000.

On termination of service, death, disability, or retirement, a participant is entitled to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Plan Expenses

Certain administrative expenses are paid by the Plan as described in the Plan document and service agreements. The remaining expenses are paid by the Company. The Plan is under no obligation to reimburse the Company for these expenses.

Termination of the Plan

Although the Company intends to maintain the Plan indefinitely, the Company reserves the right to terminate the Plan at any time subject to the provisions of ERISA. Upon termination, no further contributions will be made to the Plan and all amounts credited to the participant's account will become 100% vested. The Company will direct the distribution of the participant's account in a manner permitted by the Plan as soon as practicable.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

Preparing the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification

Certain reclassifications have been made to the 2013 financial statement presentation to correspond to the current year's format. Total net assets available for benefits are unchanged due to these reclassifications.

Investment Valuation and Income Recognition

Investments are stated at fair value. Changes in market value are reflected in operations. Mutual funds represent investments with various investment managers. The respective fair values of these investments are determined by reference to the funds' underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds are traded on national securities exchanges and are valued at the net asset value at year end. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and current changes in unrealized appreciation (depreciation) in the market value of investments held at year end, is presented in the statement of changes in net assets available for benefits.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. The Plan recognizes interest income from the notes receivable as earned.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Subsequent events were evaluated through July 14, 2015, which is the date the financial statements were available to be issued.

Note 3 – Information Certified by Trustee

The Plan Administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator limited auditing procedures with respect to the investments certified by the Trustee, which included total investments as of December 31, 2014 and 2013, and the total investment income for the year ended December 31, 2014, and all information included in the supplemental schedule Form 5500, Schedule H, line 4i – Schedule of Assets Held for Investment Purposes at End of Year.

The following investment information was obtained or derived from information provided to the Plan Administrator and certified as complete and accurate by Nationwide Financial Services, Inc., the trustee and custodian of the Plan, as of December 31, 2014 and 2013 and for the year ended December 31, 2014:

	2014	2013
Investment values certified by the trustee	$ 10,453,563	$ 9,671,925

	Year Ended December 31, 2014
Investment income certified by trustee:	
Net appreciation (depreciation) in fair value of investments:	
Mutual Funds	$ 258,282
Interest and dividends	$ 173,509

Note 4 – Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10 provides a framework for measuring fair value under GAAP. FASB ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC 820-10 requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. FASB ASC 820-10 also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

Note 4 – Fair Value Measurements (Continued)

Fair value accounting guidance requires disclosures that categorize assets and liabilities measured at fair value into one of three different levels depending on the observability of the inputs employed in the measurement. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs other than quoted prices included within Level 1 for the asset or liability, either directly or indirectly through market-corroborated inputs. Level 3 inputs are unobservable inputs for the asset or liability reflecting our assumptions about pricing by market participants.

There are three general valuation techniques that may be used to measure fair value, as described below:

A) Market approach – Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources;

B) Cost approach – Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and

C) Income approach – Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

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

Mutual Funds

Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end based on quoted market prices and are classified within Level 1 of the hierarchy.

Note 4 – Fair Value Measurements (Continued)

Below are the Plan's financial instruments carried at fair value on a recurring basis by the FASB ASC 820-10 fair value hierarchy levels:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
December 31, 2014	
Registered investment companies	$ 10,453,563
December 31, 2013	
Registered investment companies	$ 9,671,925

Gains and losses, realized and unrealized, for the year ended December 31, 2014 are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

Note 5 – Investments Held by the Plan

The following table presents the fair value of investments of the Plan that represent 5% or more of the Plan's net assets at December 31, 2014 and 2013:

	2014	2013
NW Inv Dest Mod Aggr Svc	$ 1,044,003	$ 997,238
Vngrd 500 Index Fd As	712,888	-
Mnsty TtlRtn Bd I	670,451	-
Dfa Us Lg Co	4,943	640,409

Note 6 – Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the excess contributions to the applicable participants in March 2015.

Note 7 – Reportable Transactions

There were no reportable transactions, non-exempt transactions with parties-in-interest, or any other prohibited transactions that would require supplemental presentation under the DOL regulations. There were eight loans deemed distributions for participants who were terminated during 2014 with loan balances totaling $17,440 as of December 31, 2014. The loans were deemed distributions and included in total benefits paid to participants on the accompanying statement of changes in net assets available for benefits.

Note 8 – Transactions with Parties-in-Interest

Parties-in-interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer, and certain others. As such, transactions conducted with the Trustee, the Third Party Administrator (TPA), and the Company qualify as party-in-interest transactions.

Note 9 – Risks and Uncertainties

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

Note 10 – Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor of the prototype plan by a letter dated March 31, 2008, that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code (IRC). The Plan was drafted as a Prototype Non-Standardized Profit Sharing Plan with Cash or Deferred Arrangement Plan (CODA). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and ERISA 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 (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to 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 2011.

4Front Engineered Solutions 401(k) Plan
EIN# 39-0866333 PN# 001
Exhibit A – Form 5500, Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year
Year Ended December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost **	(e) Current Value
	Amgmgrs Ycktmn Focs Svc	Mutual Funds	n/a	$ 296,685
	Abrden Glbl Eq A	Mutual Funds	n/a	327,193
	Alger Spectra Inst	Mutual Funds	n/a	22
	Amcent Shtdrinflprtbd Inst	Mutual Funds	n/a	405,961
	Amfds Cap Wld Bd R6	Mutual Funds	n/a	415
	Blkrk Eq Divd Inv A	Mutual Funds	n/a	33,076
	Col Bal R5	Mutual Funds	n/a	66
	Col Sel Lgcap Gr R5	Mutual Funds	n/a	414,515
	Dfa Emrg Mkt Cor Inst	Mutual Funds	n/a	183,871
	Dfa Us Lg Co	Mutual Funds	n/a	4,943
	Dodgecox Inc	Mutual Funds	n/a	12,538
	Dodgecox Stk	Mutual Funds	n/a	3,087
	Dtsch Rreef Glblrelessec A	Mutual Funds	n/a	1,031
	Dtsch Rreef Realessec Inst	Mutual Funds	n/a	1,028
	Ev Flotng Rt A	Mutual Funds	n/a	440
	Eagle Series Tr Mdcap Gr A	Mutual Funds	n/a	66
	Fidadv Enrgy I	Mutual Funds	n/a	2,230
	Fidadv Gr Inc A	Mutual Funds	n/a	2,048
	Fidadv Levr Co Stk A	Mutual Funds	n/a	1,912
	Fidadv Mdcap Ii I	Mutual Funds	n/a	3,447
	Fidadv New Insights A	Mutual Funds	n/a	40,757
	Fidadv Smcap A	Mutual Funds	n/a	3,527
	Frost Ttl Rtn Bd A	Mutual Funds	n/a	67
	Gdmnscs Gr Oppr A	Mutual Funds	n/a	67
	Harbor Intl Inst	Mutual Funds	n/a	406,843
	Heartland Val Pls Inv	Mutual Funds	n/a	193,154
	Jpm Eq Inc A	Mutual Funds	n/a	410,796
	Jpm Smcap Val A	Mutual Funds	n/a	172,506
	Jnhnck Dscpid Val R2	Mutual Funds	n/a	67

See accompanying independent auditors' report and notes to financial statements.

4Front Engineered Solutions 401(k) Plan
EIN# 39-0866333 PN# 001
Exhibit A – Form 5500, Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year (Continued)
Year Ended December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost **	(e) Current Value
	Jnhncck Inc R2	Mutual Funds	n/a	67
	Jns Ovrseas S	Mutual Funds	n/a	2,607
	Jns Prkns Mdcap Val S	Mutual Funds	n/a	23,875
	Leggm Wstras Corplsbd I	Mutual Funds	n/a	882
	Leggm Wstras Infindplsbd I	Mutual Funds	n/a	1,185
	Lrdabt Devl Gr A	Mutual Funds	n/a	79,014
	Lrdabt Fdmntl Eq A	Mutual Funds	n/a	96,394
	Mfs Intl Val A	Mutual Funds	n/a	184,786
	Mfs Util R1	Mutual Funds	n/a	11,199
	Mfs Val A	Mutual Funds	n/a	276,876
	Mnsty TtlRtn Bd I	Mutual Funds	n/a	670,451
*	Nw Bd Indx A	Mutual Funds	n/a	19,577
*	Nw Intl Indx A	Mutual Funds	n/a	19,459
*	Nw Inv Dest Aggr Svc	Mutual Funds	n/a	150,539
*	Nw Inv Dest Cnsrv Svc	Mutual Funds	n/a	23,255
*	Nw Inv Dest Mod Aggr Svc	Mutual Funds	n/a	1,044,003
*	Nw Inv Dest Mod Cnsrv Svc	Mutual Funds	n/a	204,048
*	Nw Inv Dest Mod Svc	Mutual Funds	n/a	201,852
*	Nw Mdcap Mkt Indx A	Mutual Funds	n/a	11,963
*	Nw Mny Mkt Inst	Mutual Funds	n/a	72,656
*	Nw S P 500 Indx Svc	Mutual Funds	n/a	155,554
*	Nw Smcap Indx A	Mutual Funds	n/a	13,559
*	Nw Zieg Nysarctch 100indx A	Mutual Funds	n/a	22
	Neuber Hi Inc A	Mutual Funds	n/a	241,984
	Okmrk Eq Inc Ii	Mutual Funds	n/a	214,847
	Okmrk Intl Ii	Mutual Funds	n/a	19,899
	Opp intl Bd A	Mutual Funds	n/a	245,043
	Opp Intl Gr A	Mutual Funds	n/a	468,603
	Pimco Comdtyrealrtnstrat A	Mutual Funds	n/a	625

See accompanying independent auditors' report and notes to financial statements.

4Front Engineered Solutions 401(k) Plan
EIN# 39-0866333 PN# 001
Exhibit A – Form 5500, Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year (Continued)
Year Ended December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost **	(e) Current Value
	Pimco Intstkpltrsthdg Inst	Mutual Funds	n/a	66
	Pimco Real Rtn Inst	Mutual Funds	n/a	592
	Pimco Ttl Rtn A	Mutual Funds	n/a	138,835
	Pimco Ttl Rtn Inst	Mutual Funds	n/a	1,072
	Parnassus Smcap	Mutual Funds	n/a	1,675
	Pionr Eq Inc A	Mutual Funds	n/a	1,484
	Prncpl Lgcap Gr Inst	Mutual Funds	n/a	1,809
	Prncpl Mdcap A	Mutual Funds	n/a	121,350
	Prncpl Mdcap Inst	Mutual Funds	n/a	9,012
	Prudntl Glbl Realest A	Mutual Funds	n/a	324,979
	Prudntl Jnisn Gr A	Mutual Funds	n/a	284,962
	Prudntl St Cor Bd A	Mutual Funds	n/a	15,306
	Prudntl Ttl Rtn Bd A	Mutual Funds	n/a	458,684
	Rdgwrth Mdcap Val Eq I	Mutual Funds	n/a	197,953
	Rdgwrth Smcap Val Eq I	Mutual Funds	n/a	94,997
	Rydexsgi Nasdaq 100 Adv	Mutual Funds	n/a	22
	Sntnl Govt Sec A	Mutual Funds	n/a	7,582
	Trowepr Hlth SCnc	Mutual Funds	n/a	22
	Thrnbrg Intl Val I	Mutual Funds	n/a	112,604
	Turner Smcap Gr Inv	Mutual Funds	n/a	855
	Vngrd 500 Index Fd As	Mutual Funds	n/a	712,888
	Vngrd Divd App Indx Inv	Mutual Funds	n/a	50
	Vngrd Divrs Eq Inv	Mutual Funds	n/a	5,529
	Vngrd Explr Inv	Mutual Funds	n/a	188,612
	Vngrd Extnd Mkt Indx Adml	Mutual Funds	n/a	81
	Vngrd Gr Inc Inv	Mutual Funds	n/a	50
	Vngrd Hlth Care Inv	Mutual Funds	n/a	79
	Vngrd Mdcap Gr Indx Inv	Mutual Funds	n/a	3,849
	Vngrd Smcap Gr Indx Inv	Mutual Funds	n/a	72,080

See accompanying independent auditors' report and notes to financial statements.

4Front Engineered Solutions 401(k) Plan
EIN# 39-0866333 PN# 001
Exhibit A – Form 5500, Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year (Continued)
Year Ended December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost **	(e) Current Value
	Vngrd Smcap Val Indx Inv	Mutual Funds	n/a	51
	Vngrd Strat Eq Inv	Mutual Funds	n/a	51
	Vngrd Ttl STmkt Indx Fd As	Mutual Funds	n/a	15,596
	Vngrd Wlsly Inc Inv	Mutual Funds	n/a	63,776
	Wfa Cmn Stk A	Mutual Funds	n/a	54,819
	Wfa Emrg Mkt Eq A	Mutual Funds	n/a	1,302
	Wfa Gr A	Mutual Funds	n/a	183,707
	Total interest in registered investment companies			10,453,563
*	Notes receivable from participants	Rates ranging from 4.25% to 9.25%		377,255
				$ 10,830,818

* A party-in-interest as defined by ERISA.

** Not required for participant-directed transactions under an individual account plan.

See accompanying independent auditors' report and notes to financial statements.

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

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
4Front Engineered Solutions 401(k) Plan

Employer Identification Number
39-0866333

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	NW Mny Mkt Inst	Mutual Fund		
*	NW S P 500 Indx Svc	Mutual Fund		
*	NW Smcap Indx A	Mutual Fund		
	Okmrk Eq Inc II	Mutual Fund		
	Okmrk Intl II	Mutual Fund		
	Opp Intl Bd A	Mutual Fund		
	Opp Intl Gr A	Mutual Fund		
	Pimco All Asst A	Mutual Fund		
	Pimco Comdtyrealrtnstrat A	Mutual Fund		
	Pimco Real Rtn Inst	Mutual Fund		
	Pimco Ttl Rtn A	Mutual Fund		
	Pimco Ttl Rtn Inst	Mutual Fund		
	Prncpl Lgcap Gr Inst	Mutual Fund		
	Pionr Eq Inc A	Mutual Fund		
	Prncpl Mdcap Blnd A	Mutual Fund		
	Prudntl Jnisn Gr A	Mutual Fund		
	Prudntl St Cor Bd A	Mutual Fund		
	Rdgwrth Mdcap Val Eq I	Mutual Fund		
	Rdgwrth Smcap Val Eq I	Mutual Fund		
	Sntnl Govt Sec A	Mutual Fund		
	Thrnbrg Intl Val I	Mutual Fund		
	Turner Smcap Gr Inv	Mutual Fund		
	Prudntl Ttl Rtn Bd A	Mutual Fund		
	Vngrd Divrs Eq Inv	Mutual Fund		
	Vngrd Explr Inv	Mutual Fund		
	Vngrd Mdcap Gr Indx Inv	Mutual Fund		
	Vngrd Smcap Gr Indx Inv	Mutual Fund		
	Vngrd Wlsly Inc Inv	Mutual Fund		
	Wfa Cmn Stk A	Mutual Fund		
	Wfa Emrg Mkt Eq A	Mutual Fund		
	Wfa Gr A	Mutual Fund		
	Mgrs Ycktmn Focs Svc	Mutual Fund		
	Dfa US Lg Co	Mutual Fund		
	Fidadv Val Strat A	Mutual Fund		
	Harbor Intl Inst	Mutual Fund		

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

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
4Front Engineered Solutions 401(k) Plan

Employer Identification Number
39-0866333

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Participant Loans	Interest Rate - 9.25% to 4.25%	377,255	377,255
	Abrden Glbl Eq A	Mutual Fund		
	Abrden Int'l Eq A	Mutual Fund		
	Amcent Gr A	Mutual Fund		
	Amcent Shtdrinflprtbd Inst	Mutual Fund		
	Amfds Cap Wld Bd R6	Mutual Fund		
	Buf Mdcap	Mutual Fund		
	Blkrk Eq Divd Inv A	Mutual Fund		
	Dws Rreef Glbrealest Seca	Mutual Fund		
	Dws Rreef Reaest Sec Inst	Mutual Fund		
	Dodgecox Inc	Mutual Fund		
	Dodgecox Stk	Mutual Fund		
	EV Flotng Rt A	Mutual Fund		
	Fidadv Enrgy I	Mutual Fund		
	Fidadv Gr Inc A	Mutual Fund		
	Fidadv Levr Co Stk A	Mutual Fund		
	Fidadv Mdcap Ii I	Mutual Fund		
	Fidadv New Insghts A	Mutual Fund		
	Fidadv Smcap A	Mutual Fund		
	Heartland Val Pls Inv	Mutual Fund		
	JPM Smcap Val A	Mutual Fund		
	Jns Ovrseas S	Mutual Fund		
	Jns Prkns MdCap Val S	Mutual Fund		
	Leggm Wstras CorpIsbd Inst	Mutual Fund		
	Leggmwstrasinfindplsbdinst	Mutual Fund		
	Lrdabt Devl Gr A	Mutual Fund		
	Lrdabt Fdmntl Eq A	Mutual Fund		
	Lrdabt Shrt Dur Inc A	Mutual Fund		
	Mfs Intl Val A	Mutual Fund		
	Mfs Val A	Mutual Fund		
	Neuber Hi Inc A	Mutual Fund		
*	NW Bd Indx A	Mutual Fund		
*	NW Intl Indx A	Mutual Fund		
*	NW Inv Dest Aggr Svc	Mutual Fund		
*	NW Inv Dest Cnsrv Svc	Mutual Fund		
*	NW Inv Des Mod Aggr Svc	Mutual Fund		
*	NW Inv Dest Mod Consrv Svc	Mutual Fund		
*	NW Inv Dest Mod Svc	Mutual Fund		
*	NW Mdcap Mkt Indx A	Mutual Fund		