

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	OMB Nos. 1210-0110 1210-0089  <div style="text-align: center; font-size: 24pt; font-weight: bold;">2014</div>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
<b>A</b> This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____
<b>B</b> This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
<b>C</b> If the plan is a collectively-bargained plan, check here. ....	<input type="checkbox"/>
<b>D</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information		
<b>1a</b> Name of plan	<u>OCEAN GOLD SEAFOODS 401(K) PROFIT SHARING PLAN &amp; TRUST</u>		<b>1b</b> Three-digit plan number (PN) ▶ <u>001</u> <b>1c</b> Effective date of plan <u>01/01/2011</u>
<b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>OCEAN GOLD SEAFOODS INC</u>  <div style="display: flex; justify-content: space-between;"> <div><u>1804 N NYHUS ST</u> <u>WESTPORT, WA 98595</u></div> <div><u>1804 N NYHUS ST</u> <u>WESTPORT, WA 98595</u></div> </div>		<b>2b</b> Employer Identification Number (EIN) <u>91-1654595</u> <b>2c</b> Plan Sponsor's telephone number <u>360-268-2510</u> <b>2d</b> Business code (see instructions) <u>311710</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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional) <u>TERRY D SODDERS CPA</u> <u>AIKEN &amp; SANDERS INC PS</u> <u>343 W WISHKAH ST</u> <u>ABERDEEN, WA 98520</u>			Preparer's telephone number (optional) <u>360-533-3370</u>

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
<b>4</b> 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: <b>a</b> Sponsor's name	<b>4b</b> EIN  <b>4c</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 727
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).  <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year .....  <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....  <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....  <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b> 834 <b>6a(2)</b> 842  <b>6b</b> <b>6c</b> 1 <b>6d</b> 843 <b>6e</b> <b>6f</b> 843  <b>6g</b> 29 <b>6h</b>
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 2T 3H  <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

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

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

<b>A</b> Name of plan <u>OCEAN GOLD SEAFOODS 401(K) PROFIT SHARING PLAN &amp; TRUST</u>	<b>B</b> Three-digit plan number (PN) <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>OCEAN GOLD SEAFOODS INC</u>	<b>D</b> Employer Identification Number (EIN) <u>91-1654595</u>

**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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>PAYCHEX SECURITIES CORPORATION</u> <u>911 PANORAMA TRAIL SOUTH</u> <u>ROCHESTER, NY 14625</u>
<u>16-1486352</u>

<b>(b)</b> Enter name and EIN or address of person who provided you disclosure 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)

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

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

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

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

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



**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>► File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2014</b>  <b>This Form is Open to Public Inspection</b>
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
<b>A</b> Name of plan <u>OCEAN GOLD SEAFOODS 401(K) PROFIT SHARING PLAN &amp; TRUST</u>		<b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>OCEAN GOLD SEAFOODS INC</u>		<b>D</b> Employer Identification Number (EIN) <u>91-1654595</u>

Part I	Asset and Liability Statement	
<b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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.		
	<b>Assets</b>	<div style="display: flex; justify-content: space-between;"> <span><b>(a)</b> Beginning of Year</span> <span><b>(b)</b> End of Year</span> </div>
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	
<b>(3)</b> Other.....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	30314 31027
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	347032 509130
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	
<b>(15)</b> Other.....	<b>1c(15)</b>	

**1d** Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	377346	540157

**Liabilities**

<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>		
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>		

**Net Assets**

<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	377346	540157
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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: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	51547	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>	95829	
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		147376

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

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

(2) Dividends: <b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>	32119	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		32119

(3) Rents .....	<b>2b(3)</b>		
-----------------	--------------	--	--

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

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

		(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)		-444
c Other income.....	2c		
d Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		179051

**Expenses**

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	15315	
(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)		15315
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)	925	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		925
j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		16240

**Net Income and Reconciliation**

k Net income (loss). Subtract line 2j from line 2d.....	2k		162811
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: AIKEN & SANDERS, INC., P.S.

(2) EIN: 91-0870697

**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
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond? .....	X		377346
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....	X		
<b>j</b> 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		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?.....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....		X	

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

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

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

**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)

<b>6a</b> Name of trust	<b>6b</b> Trust's EIN

<div>SCHEDULE R (Form 5500)  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation</div>	<div>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.</div>	<div>OMB No. 1210-0110  2014  This Form is Open to Public Inspection.</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan OCEAN GOLD SEAFOODS 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OCEAN GOLD SEAFOODS INC		D Employer Identification Number (EIN) 91-1654595

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 15315	
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): 16-1470238	
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 2	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No	
11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No	
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No	

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

Schedule R (Form 5500) 2014  
v. 140124

**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:

<b>a</b> The current year .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year .....	<b>14b</b>	
<b>c</b> The second preceding plan year .....	<b>14c</b>	

- 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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

- 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): \_\_\_\_\_

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**Ocean Gold Seafoods 401(k)  
Profit Sharing Plan & Trust**

**Financial Statements**

**For the Years Ended  
December 31, 2014 and 2013**

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**Aiken & Sanders, Inc PS**

CERTIFIED PUBLIC ACCOUNTANTS  
& MANAGEMENT CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of  
the Ocean Gold 401(k) Profit Sharing Plan & Trust

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Ocean Gold 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

### Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F & H, which was certified by Mid Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

## **Disclaimer of Opinion**

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

## **Other Matter**

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i – Schedule of Assets Held (at Year End) and Schedule H, Line 4j – Schedule of Reportable Transactions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

## **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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Aiken & Sanders, Inc., P.S.  
Certified Public Accounts &  
Management Consultants

Aberdeen, Washington

August 17, 2015

**Ocean Gold Seafoods 401(k)**  
**Profit Sharing Plan & Trust**  
**Statement of Net Assets Available for Benefits**  
**As of December 31, 2014 and 2013**

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	<u>2014</u>	<u>2013</u>
<b><u>Assets</u></b>		
Investments at fair value (See Note F)	<u>\$ 540,157</u>	<u>\$ 377,346</u>
<b>Total assets</b>	<u><b>540,157</b></u>	<u><b>377,346</b></u>
<b>Net assets available for plan benefits</b>	<u><b>\$ 540,157</b></u>	<u><b>\$ 377,346</b></u>

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*See accompanying notes to the financial statements.*

**Ocean Gold Seafoods 401(k)**  
**Profit Sharing Plan & Trust**  
**Statement of Changes in Net Assets Available for Benefits**  
**For the Years Ended December 31, 2014 and 2013**

---

	<u>2014</u>	<u>2013</u>
<b>Additions:</b>		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (444)	\$ 56,303
Dividends	32,119	3,520
Contributions:		
Participant	95,829	78,259
Employer	<u>51,547</u>	<u>39,894</u>
<b>Total additions</b>	<u><b>179,051</b></u>	<u><b>177,976</b></u>
<b>Deductions:</b>		
Deductions from net assets attributed to:		
Benefits Paid to Participants	15,315	41,815
Administrative expenses	<u>925</u>	<u>1,055</u>
<b>Total deductions</b>	<u><b>16,240</b></u>	<u><b>42,870</b></u>
<b>Net increase</b>	<b>162,811</b>	<b>135,106</b>
<b>Net assets available for benefits:</b>		
Beginning of year	<u>377,346</u>	<u>242,240</u>
<b>End of year</b>	<u><b>\$ 540,157</b></u>	<u><b>\$ 377,346</b></u>

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*See accompanying notes to the financial statements.*

# **Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust**

## **Notes to the Financial Statements December 31, 2014 and 2013**

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### **Note A -- Description of Plan**

The following description of the Ocean Gold Seafoods (Company) 401(k) Profit Sharing Plan & Trust (Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**1. General:** The Plan, established under Internal Revenue Code Section 401(k), is a defined contribution plan maintained for the benefit of all employees of the Company who have attained one year of service (1,000 hours) and age 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

**2. Contributions:** Each year Participants may elect to contribute a percentage of pretax annual compensation, subject to applicable Internal Revenue Code limits (\$17,500 and \$17,500 for plan year ending December 31, 2014 and 2013, respectively). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions of up to an additional \$5,500. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also allows employee deferrals into a Roth arrangement. The Company makes a safe-harbor matching contribution of up to four percent of each eligible participant's compensation. Catch-up contributions are not eligible for safe-harbor matching contributions.

**3. Participant Accounts:** Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, if any, and (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**4. Vesting:** Participants are vested immediately in their account balances attributable to elective deferrals and the Company's safe-harbor contributions. Vesting in the account balance attributable to the Company's discretionary contributions is 100% vested to the participant after three years of service.

**5. Investment Options:** Participants may direct the investment of their segregated plan account among the options offered by the Plan. Amounts not directed by the participants are invested in accordance with the default investment alternatives established by the Plan.

**6. Expenses:** The Company pays the administrative costs of the third-party administrator and custodian. Administrative costs of the Plan Trustee that are not paid by the Company are charged to participants' accounts. These costs are allocated pro-rata based upon the participants' account balances.



**Ocean Gold Seafoods 401(k)  
Profit Sharing Plan & Trust**

**Notes to the Financial Statements  
December 31, 2014 and 2013**

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**Note A -- Description of Plan (Continued)**

**7. Payment of Benefits:** Based on the participant's election, upon termination of service, a participant may receive a lump-sum amount equal to the value of his or her vested account; may request the entire distribution be rolled directly into an Individual Retirement Account or a new employer's qualified plan if such plan accepts rollover contributions; may receive periodic annuity payments, or may request a partial withdrawal of funds followed by periodic annuity payments. At December 31, 2014 and 2013, there were no benefits processed and approved for payment, but not yet paid.

**8. Forfeited Amounts:** At December 31, 2014 and 2013, forfeited non-vested amounts totaled \$-0-. Forfeitures of non-vested amounts are added to employer discretionary contributions. In year ended December 31, 2014 and 2013, \$-0- was added to employer discretionary contributions from forfeited non-vested amounts.

**Note B -- Summary of Significant Accounting Policies**

*Basis of Accounting*

The financial statements of the plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Investment Valuation and Income Recognition*

At December 31, 2014 and 2013, the Plan's investments were held in various mutual funds and are stated at fair value. The net appreciation in the fair value of investments includes realized and unrealized gains and losses on the fair value of investments held by the Plan. Purchases and sales of investments are recorded on a settlement date basis. Interest income is accrued as it is earned and dividends are recorded as of the ex-dividend date.

Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in fair value of investments.

**Ocean Gold Seafoods 401(k)  
Profit Sharing Plan & Trust**

**Notes to the Financial Statements  
December 31, 2014 and 2013**

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**Note B -- Summary of Significant Accounting Policies (Continued)**

*Investment Valuation and Income Recognition (Continued)*

The change in net unrealized appreciation/depreciation of investments held from the beginning of the plan year to the end of the plan year is included with realized gains/losses as net appreciation in fair value of investments reported in the accompanying statements of changes in net assets available for benefits.

*Contributions*

Contributions from employees and the Company are recorded in the period in which the Company makes the payroll deductions from participants' earnings.

*Payment of Benefits*

Benefits are recorded when paid.

**Note C -- Risks and Uncertainties**

The plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the 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 D -- Tax Status**

The Plan has adopted a prototype defined contribution plan provided by Paychex, Inc. The Internal Revenue Service has determined that the plan is designed in accordance with applicable sections of the Internal Revenue Code as of March 31, 2008. Although the plan has been subsequently amended, 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.

**Note E -- Uncertain Tax Positions**

The Company files income tax returns in the U.S. federal jurisdiction. The plan was started during the year ending December 31, 2011, and therefore the Company is subject to U.S. federal income tax examinations by authorities for all plan years. As of December 31, 2014, there are no examinations or pending examinations with the Internal Revenue Services (IRS).

# Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust

## Notes to the Financial Statements December 31, 2014 and 2013

### Note E -- Uncertain Tax Positions (Continued)

The Company adopted the provisions of FASB ASC 740-15, Accounting for Income Taxes on January 1, 2011. As of December 31, 2014 and 2013, there are no tax positions for which the deductibility is certain but for which there is uncertainty regard the timing of such deductibility.

### Note F -- Investments

The Plan's investments were held by Mid Atlantic Trust Company (MATC). All investment information presented in the accompanying financial statements and supplemental schedules, including investments held, net appreciation and depreciation in fair value on investments, interest, and dividends, was obtained or derived from information supplied to the Plan and certified as complete and accurate by MATC.

The following table presents investments of the plan as of December 31, 2014 and 2013. Investments that represent five percent or more of the plan's net assets available for benefits are separately identified.

	December 31,	
	2014	2013
American Funds 2020 Target Date Retirement R-3	\$ 37,795	\$ 26,641
American Funds Balanced R-3	116,781	84,819
American Funds Capital World Growth & Income R-3	27,749	*
American Funds Growth Fund of America R-3	40,785	28,658
American Funds Income Fund of America Fund Class R-3	48,488	20,787
American Funds International World Growth & Income R-3	*	20,147
American Funds Investment Company of American R-3	111,675	79,720
American Funds Money Market R-3	31,027	30,314
American Funds Small Cap World Fund Class R-3	*	20,625
Others securities not exceeding 5% of plan assets available for benefits	125,857	65,635
Total Investments	\$ 540,157	\$ 377,346

\* Does not represent 5% for the respective year.

# Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust

## Notes to the Financial Statements December 31, 2014 and 2013

### Note F -- Investments (Continued)

During plan year ended December 31, 2014 and 2013, the Plan's investments (including dividends and gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$31,675 and \$59,823, respectively, representing the change in value of underlying mutual funds held by the plan.

The following table represents the investment gain or loss for each significant plan investments:

	December 31,	
	2014	2013
American Funds 2020 Target Date Retirement R-3	\$ 1,862	\$ 3,186
American Funds Balanced R-3	7,967	12,385
American Funds Capital World Growth & Income R-3	802	*
American Funds Growth Fund of America R-3	3,052	6,826
American Funds Income Fund of America Fund Class R-3	3,692	1,760
American Funds International World Growth & Income R-3	*	2,812
American Funds Investment Company of American R-3	10,447	17,153
American Funds Small Cap World Fund Class R-3	*	3,126
Others securities not exceeding 5% of plan assets available for benefits	<u>3,853</u>	<u>12,575</u>
Total Investments	\$ <u><u>31,675</u></u>	\$ <u><u>59,823</u></u>

\* Does not represent 5% for the respective year.

### Note G -- 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 the provisions of ERISA. In the event of plan termination, participants would become 100 percent vested in their employer contributions.

# **Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust**

## **Notes to the Financial Statements December 31, 2014 and 2013**

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### **Note H -- Fair Value Measurements**

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

**Level 2:** Inputs to valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets.
- B. Quoted prices for identical or similar assets or liabilities in inactive markets.
- C. Inputs other than quoted prices that are observable for the asset or liability.
- D. Inputs that are principally from or corroborated by observable market data by correlation or other means.

**Level 3:** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013:

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

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

# Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust

## Notes to the Financial Statements December 31, 2014 and 2013

### Note H -- Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets:

As of December 31, 2014	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Income Funds	\$ 13,952	\$ -	\$ -	\$ 13,952
Balanced Funds	228,872	-	-	228,872
Equity Funds	192,770	-	-	192,770
International Funds	73,536	-	-	73,536
Other Funds	31,027	-	-	31,027
Total Mutual Funds	<u>540,157</u>	<u>-</u>	<u>-</u>	<u>540,157</u>
Total Investments at Fair Value	<u>\$ 540,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 540,157</u>
As of December 31, 2013	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Income Funds	\$ 11,888	\$ -	\$ -	\$ 11,888
Balanced Funds	137,308	-	-	137,308
Equity Funds	137,109	-	-	137,109
International Funds	60,727	-	-	60,727
Other Funds	30,314	-	-	30,314
Total Mutual Funds	<u>377,346</u>	<u>-</u>	<u>-</u>	<u>377,346</u>
Total Investments at Fair Value	<u>\$ 377,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377,346</u>

### Note I -- Subsequent Events

Management has evaluated subsequent events through August 17, 2015, the date on which the financial statements were available for issue.

**Ocean Gold Seafoods 401(k)  
Profit Sharing Plan & Trust**

**Notes to the Financial Statements  
December 31, 2014 and 2013**

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**Note J -- Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2014 and 2013, to Form 5500:

	December 31,	
	2014	2013
Net assets available for benefits per the financial statements:	<u>\$ 540,157</u>	<u>\$ 377,346</u>
Net assets available for benefits per the Form 5500	<u>\$ 540,157</u>	<u>\$ 377,346</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements for the year ended December 31, 2014 and 2013, to Form 5500:

	December 31,	
	2014	2013
Change in net assets available for benefits per the financial statements:	<u>\$ 162,811</u>	<u>\$ 135,106</u>
Change in net assets available for benefits per the Form 5500	<u>\$ 162,811</u>	<u>\$ 135,106</u>

# Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust

## Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

As of December 31, 2014

EIN 91-1654595  
Plan 001

(A)	(B)	(C)	(D)	(E)
Party In Interest	Issuer	Description	Cost	Current Value
	American Funds AMCAP Fund Class R-3	Registered Investment Company	**	\$ 4,490
	American Funds American Balanced Fund Class R-3	Registered Investment Company	**	116,781
	American Funds American Mutual Fund Class R-3	Registered Investment Company	**	3,064
	American Funds Bond Fund of America Fund Class R-3	Registered Investment Company	**	344
	American Funds Capital Income Builder Fund Class R-3	Registered Investment Company	**	23,578
	American Funds Capital World Bond R-3	Registered Investment Company	**	86
	American Funds Capital World Growth and Income Fund Class R-3	Registered Investment Company	**	27,749
	American Funds EuroPacific Growth Fund Class R-3	Registered Investment Company	**	666
	American Funds Fundamental Investors Fund Class R-3	Registered Investment Company	**	23,852
	American Funds Growth Fund of America Class R-3	Registered Investment Company	**	40,785
	American Funds Income Fund of America Fund Class R-3	Registered Investment Company	**	48,488
	American Funds Intermediate Bond Fund of America Class R-3	Registered Investment Company	**	6,092
	American Funds International Growth and Income Fund Class R-3	Registered Investment Company	**	19,177
	American Funds Investment Company of America Fund Class R-3	Registered Investment Company	**	111,675
	American Funds Money Market Fund Class R-3	Registered Investment Company	**	31,027
	American Funds New Economy Fund Class R-3	Registered Investment Company	**	6,857
	American Funds New Perspective Fund Class	Registered Investment Company	**	1,537
	American Funds New World Fund Class R-3	Registered Investment Company	**	5,817
	American Funds SMALLCAP World Fund Class R-3	Registered Investment Company	**	18,589
	American Funds Target Date Retirement 2020 Fund Class R-3	Registered Investment Company	**	37,795
	American Funds Target Date Retirement 2025 Fund Class R-3	Registered Investment Company	**	89
	American Funds Target Date Retirement 2035 Fund Class R-3	Registered Investment Company	**	1,369
	American Funds Target Date Retirement 2040 Fund Class R-3	Registered Investment Company	**	326
	American Funds Target Date Retirement 2045 Fund Class R-3	Registered Investment Company	**	445
	American Funds U.S. Government Securities Fund Class R-3	Registered Investment Company	**	7,431
	American Funds Washington Mutual Investors	Registered Investment Company	**	2,048
<b>Total</b>				<b><u>\$ 540,157</u></b>

\*\* Cost omitted for participant directed investments

*See accompanying notes to the financial statements.*



**Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust**

**Schedule H, Line 4j - Schedule of Reportable Transactions**

**As of December 31, 2014**

**EIN 91-1654595  
Plan 001**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<b>Identity of Party Involved</b>	<b>Description of Asset (Includes Interest Rate and Maturity in Case of a Loan)</b>	<b>Purchase Price</b>	<b>Selling Price</b>	<b>Lease Rental</b>	<b>Expense Incurred with Transaction</b>	<b>Cost of Asset</b>	<b>Current Value of Asset on Tranaction Date</b>	<b>Net Gain or (Loss)</b>
American Funds	Money Market Fund Class R-3 (Mutual Fund)		21,180.00			21,180.00	21,180.00	-
American Funds	Capital Income Builder Class R-3	18,920.00				18,920.00	18,920.00	-
American Funds	Income Fund of America Class R-3	20,931.00				20,931.00	20,931.00	-

*See accompanying notes to the financial statements.*

# Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust

## Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

As of December 31, 2014

EIN 91-1654595  
Plan 001

(A)	(B)	(C)	(D)	(E)
Party In Interest	Issuer	Description	Cost	Current Value
	American Funds AMCAP Fund Class R-3	Registered Investment Company	**	\$ 4,490
	American Funds American Balanced Fund Class R-3	Registered Investment Company	**	116,781
	American Funds American Mutual Fund Class R-3	Registered Investment Company	**	3,064
	American Funds Bond Fund of America Fund Class R-3	Registered Investment Company	**	344
	American Funds Capital Income Builder Fund Class R-3	Registered Investment Company	**	23,578
	American Funds Capital World Bond R-3	Registered Investment Company	**	86
	American Funds Capital World Growth and Income Fund Class R-3	Registered Investment Company	**	27,749
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	American Funds Fundamental Investors Fund Class R-3	Registered Investment Company	**	23,852
	American Funds Growth Fund of America Class R-3	Registered Investment Company	**	40,785
	American Funds Income Fund of America Fund Class R-3	Registered Investment Company	**	48,488
	American Funds Intermediate Bond Fund of America Class R-3	Registered Investment Company	**	6,092
	American Funds International Growth and Income Fund Class R-3	Registered Investment Company	**	19,177
	American Funds Investment Company of America Fund Class R-3	Registered Investment Company	**	111,675
	American Funds Money Market Fund Class R-3	Registered Investment Company	**	31,027
	American Funds New Economy Fund Class R-3	Registered Investment Company	**	6,857
	American Funds New Perspective Fund Class	Registered Investment Company	**	1,537
	American Funds New World Fund Class R-3	Registered Investment Company	**	5,817
	American Funds SMALLCAP World Fund Class R-3	Registered Investment Company	**	18,589
	American Funds Target Date Retirement 2020 Fund Class R-3	Registered Investment Company	**	37,795
	American Funds Target Date Retirement 2025 Fund Class R-3	Registered Investment Company	**	89
	American Funds Target Date Retirement 2035 Fund Class R-3	Registered Investment Company	**	1,369
	American Funds Target Date Retirement 2040 Fund Class R-3	Registered Investment Company	**	326
	American Funds Target Date Retirement 2045 Fund Class R-3	Registered Investment Company	**	445
	American Funds U.S. Government Securities Fund Class R-3	Registered Investment Company	**	7,431
	American Funds Washington Mutual Investors	Registered Investment Company	**	2,048
	<b>Total</b>			<b><u>\$ 540,157</u></b>

\*\* Cost omitted for participant directed investments

*See accompanying notes to the financial statements.*

<b>Form 5500</b> Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b> 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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1510 - 0110 1510 - 0089  <b>2014</b>  This Form Is Open to Public Inspection
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<b>Part I Annual Report Identification Information</b>			
For calendar plan year 2014 or fiscal plan year beginning <b>01/01/2014</b> and ending <b>12/31/2014</b>			
<b>A</b> This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input checked="" type="checkbox"/> a single-employer plan;	<input type="checkbox"/> a multiple-employer plan (filers checking this box must attach a list of participating employer information in accordance with the forms instr.); or <input type="checkbox"/> a DFE (specify) _____	
<b>B</b> This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> an amended return/report;	<input type="checkbox"/> the final return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).	
<b>C</b> If the plan is a collectively-bargained plan, check here	<input type="checkbox"/>		
<b>D</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> special extension (enter description) _____	<input type="checkbox"/> automatic extension;	<input type="checkbox"/> the DFVC program;

<b>Part II Basic Plan Information - enter all requested information</b>			
<b>1a</b> Name of plan	<b>1b</b> Three-digit plan number (PN) ▶	<b>001</b>	
<b>OCEAN GOLD SEAFOODS</b>	<b>1c</b> Effective date of plan	<b>01/01/2011</b>	
<b>401(K) PROFIT SHARING PLAN &amp; TRUST</b>	<b>2b</b> Employer Identification Number (EIN)	<b>91-1654595</b>	
<b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<b>2c</b> Plan Sponsor's telephone number	<b>(360) 268-2510</b>	
<b>OCEAN GOLD SEAFOODS INC</b>	<b>2d</b> Business code (see instructions)	<b>311710</b>	
<b>1804 N NYHUS ST</b>			
<b>WESTPORT WA 98595</b>			
<b>1804 N NYHUS ST</b>			
<b>WESTPORT WA 98595</b>			

**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.

<b>SIGN HERE</b>	<i>Timothy E. Berge</i>	<b>8-31-2015</b>	<i>Timothy E. Berge</i>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<i>Timothy E. Berge</i>	<b>8-31-2015</b>	<i>Timothy E. Berge</i>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	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)
<b>TERRY D SODDERS CPA</b>			<b>360-533-3370</b>
<b>AIKEN &amp; SANDERS INC PS</b>			
<b>343 W WISHKAH ST</b>			
<b>ABERDEEN WA 98520</b>			

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Form 5500 (2014)  
v. 140124

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number
--	---

<b>4</b> 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: <b>a</b> Sponsor's name	<b>4b</b> EIN  <b>4c</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	727
<b>6</b> 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).		
<b>a (1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	834
<b>a (2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	842
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b>	
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	1
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c .....	<b>6d</b>	843
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>	
<b>f</b> Total. Add lines 6d and 6e .....	<b>6f</b>	843
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g</b>	29
<b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b>	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
**2E 2G 2J 2K 2T 3H**

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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)

<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
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**Ocean Gold Seafoods 401(k) Profit Sharing Plan & Trust**

**Schedule H, Line 4j - Schedule of Reportable Transactions**

**As of December 31, 2014**

**EIN 91-1654595  
Plan 001**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<b>Identity of Party Involved</b>	<b>Description of Asset (Includes Interest Rate and Maturity in Case of a Loan)</b>	<b>Purchase Price</b>	<b>Selling Price</b>	<b>Lease Rental</b>	<b>Expense Incurred with Transaction</b>	<b>Cost of Asset</b>	<b>Current Value of Asset on Tranaction Date</b>	<b>Net Gain or (Loss)</b>
American Funds	Money Market Fund Class R-3 (Mutual Fund)		21,180.00			21,180.00	21,180.00	-
American Funds	Capital Income Builder Class R-3	18,920.00				18,920.00	18,920.00	-
American Funds	Income Fund of America Class R-3	20,931.00				20,931.00	20,931.00	-

*See accompanying notes to the financial statements.*