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
PACIFIC PRODUCTION PLUMBING 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1997

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
PACIFIC PRODUCTION PLUMBING

1584 PIONEER WAY
EL CAJON, CA 92020

2b Employer Identification Number (EIN)
71-0876006

2c Plan Sponsor's telephone number
951-509-3134

2d Business code (see instructions)
238220

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.	09/09/2015	KATHLEEN SMITH
	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**	172
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)**	118
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	151
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	64
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	216
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	216
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	164
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
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 2T 3D

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

9a Plan funding arrangement (check all that apply)		**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)** [ ] 0 **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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

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
PACIFIC PRODUCTION PLUMBING 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
PACIFIC PRODUCTION PLUMBING

D Employer Identification Number (EIN)
71-0876006

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).. . . . . [X] 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

PAYCHEX SECURITIES CORPORATION

16-1486352

(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)

PAYCHEX, INC.

16-1124166

(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	RECORDKEEPER	946	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 ☐

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
(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)

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
PACIFIC PRODUCTION PLUMBING 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
PACIFIC PRODUCTION PLUMBING

D Employer Identification Number (EIN)
71-0876006

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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	861319	751674
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	70468	39645
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2509737	2773754
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	3441524	3565073
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	8757	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	8757	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3432767	3565073

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)	199999	
	(B) Participants	2a(1)(B)	99793	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		299792
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	133	
	(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)	2393	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2526
	(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)	206846	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		206846
	(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)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-10517
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		498647
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	355302	
(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)		355302
f Corrective distributions (see instructions)	2f		9728
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	300	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1011	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1311
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		366341
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		132306
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: HAFLINGER & ASSOCIATES (2) EIN: 52-2207502

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		40000
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
PACIFIC PRODUCTION PLUMBING 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
PACIFIC PRODUCTION PLUMBING

D Employer Identification Number (EIN)
71-0876006

Part I Distributions

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

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

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

EIN(s): 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**

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):

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule

Year ended December 31, 2014

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule

Year Ended December 31, 2014

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HAFLINGER & Associates, Inc.
Certified Public Accountant

Report of Independent Auditors

To the Pacific Production Plumbing
401(k) Profit Sharing Plan and Trust
and Participants:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements and supplemental schedule of the Pacific Production Plumbing 401(k) Profit Sharing Plan and Trust as of December 31, 2014 and for the year then ended, as listed in the table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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.

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 C, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the 2014 financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and for the year then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

3089-C Clairemont Drive, PMB #295, San Diego, CA 92117-6892
(619) 276-2808 ◆ Fax: (619) 276-2805 ◆ gr8cpa@shcpas.com

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 on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter – Supplemental Schedule

The supplemental schedule, as listed in the table of contents, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 this supplemental schedule.

Other Matter – 2013 Financial Statements

The financial statements of the plan as of December 31, 2013, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 10, 2014, indicated that (*a*) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (*b*) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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 schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Haftinger & Associates

San Diego, California
July 28, 2015

3089-C Clairemont Drive, PMB #295, San Diego, CA 92117-6892
(619) 276-2808 ◆ Fax: (619) 276-2805 ◆ gr8cpa@shcpas.com

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

ASSETS	December 31, 2014	2013
Investments at fair value:		
Money market	$ 751,674	$ 861,319
Mutual funds	2,773,754	2,509,737
Total Investments	3,525,428	3,371,056
Receivables:		
Notes receivable from participants	39,645	70,468
Company profit sharing contribution	300,000	200,000
	339,645	270,468
TOTAL ASSETS	3,865,073	3,641,524
LIABILITIES		
Corrective distributions payable	(10,132)	(8,757)
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,854,941	$ 3,632,767

See accompanying notes to financial statements.

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2014

ADDITIONS:		
Participant contributions	$	99,793
Company profit sharing contributions		300,000
Interest and dividend income		206,979
Interest on participant loans		2,393
Net depreciation in fair value of mutual funds		(10,517)
Total Additions		598,648
DEDUCTIONS:		
Benefit and termination payments to participants		365,031
Corrective distributions		10,132
Administrative expenses		1,311
Total Deductions		376,474
Net Increase		222,174
Net assets available for benefits:		
Beginning of year		3,632,767
End of year	$	3,854,941

See accompanying notes to financial statements.

Note A Description of the Plan

The following description of the Pacific Production Plumbing (the "Company") 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established on January 1, 1997 as a defined contribution plan under the provision of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC. The Plan was amended and restated in its entirety effective January 1, 2014. The Company entered into an agreement with Mid Atlantic Trust Company to serve as custodian of the Plan's assets. A manager of the Company serves as trustee of the Plan. Plan participant recordkeeping and administrative services are performed by Paychex Retirement Services. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Employees age 21 years or older are eligible to participate in the Plan after completing one year of eligible service. Employees may enter the plan immediately upon meeting eligibility requirements.

Participant Contributions

Participants may contribute, to a pre-tax deferral account and/or an after tax Roth account subject to the limits allowable under the IRC. Participants may also contribute amounts representing rollover distributions from other qualified plans.

Employer Contributions

The Company declared and accrued a discretionary profit sharing contribution of $300,000 for the year ended December 31, 2014 and $200,000 for the year ended December 31, 2013. The Plan document provides for the profit sharing contribution to be allocated to eligible participants based on a relative compensation formula.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company contributions and Plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. As permitted under the Plan, participants are able to invest their account balance in the investment alternatives offered by the Plan in the proportion they select. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Note A Description of the Plan (continued)

Vesting and Forfeitures

Participants are 100% vested in their salary reduction and rollover accounts plus actual earnings thereon. Vesting in the Company discretionary profit sharing contribution is achieved as follows:

Completed Years of Qualified Service	Vesting Percentage
Less than 2	0%
2 or more	20%
3 or more	40%
4 or more	60%
5 or more	80%
6 or more	100%

A year of qualified service, for vesting purposes, is based on the completion of 1,000 hours of service. Non-vested balances of employees who terminate prior to becoming fully vested are to be forfeited and allocated in the same Plan year in which the forfeiture occurs or used to pay plan expenses. Non-vested forfeited account balances at December 31, 2014 and 2013 were $8,160 and $1, respectively. No forfeitures were allocated or used by the Company during 2014.

Notes Receivable from Participants

The Plan allows participants to borrow against their vested account balances. Loans may not be made for less than $1,000 and only one loan can be outstanding at a time for any participant. In accordance with the IRC, loans may not exceed the lesser of $50,000 reduced by the highest outstanding loan balance in the previous 12 months or 50% of a participant's vested balance. Loan transactions are treated as a transfer from (to) the investment fund to (from) the loan fund. Loan repayment periods may not exceed 54 months unless the loan proceeds are used to acquire a principal residence. The interest rate for loans is prime plus 1% at loan origination.

Distributions

Distributions from a participant's account are generally made upon termination of employment, death, disability or retirement. Participants, or their beneficiary, may receive payment in the form of a lump-sum distribution, rollover to an IRA account or rollover to another qualified plan. Distributions made during a participant's employment are limited to either hardship distributions, if certain requirements are met, or upon attainment of age 59½. If the participant's account is $5,000 or less, the Company may distribute the account balance without prior approval of the participant.

Note A Description of the Plan (continued)

Administrative Expenses

Fees related to the administration of loans are deducted from the borrowing participants' accounts and are included in administrative expenses. All other administrative expenses are paid by the Plan and allocated to all participants.

Certain investment management fees and other charges paid to the custodian are offset against fund performance in the net appreciation section of the statement of changes in net assets available for benefits and are not, therefore, separately reflected as administrative expenses.

Plan Termination Provision

Although the Company has not expressed any intent to do so, it has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participant accounts become fully vested and nonforfeitable.

Note B Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are reported on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note F for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The realized gain or loss on investments is included with unrealized appreciation or depreciation in the current value of investments.

Payment of Benefits

Benefits are recorded when paid.

Note B Summary of Significant Accounting Policies (continued)

Use of Estimates

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

Reclassifications

Certain accounts from the prior year may have been reclassified to conform to the current year presentation.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document. No allowances for credit losses has been recorded as of December 31, 2014 or 2013.

Date of Management's Review

Subsequent events were evaluated by management through July 28, 2015, which is the day the financial statements were available to be issued.

Note C Plan Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule including investments held at December 31, 2014 and 2013, and net appreciation in fair value of investments, interest and dividend income and investment expenses for the year ended December 31, 2014, were obtained or derived from information provided to the plan administrator and certified as complete and accurate by the custodian, Mid Atlantic Trust Company. Investments representing 5 percent or more of the Plan's assets consist of:

	December 31,	
	2014	2013
Alliance Bernstein Exchange Reserves	$ 751,674	$ 861,319
T. Rowe Price Growth Stock	327,286	300,273
PIMCO Real Return	195,252	197,492
PIMCO Investment Grade Corporate Bond	268,655	254,771
Invesco Equity and Income	632,345	586,793
BlackRock S&P 500 Stock	< 5%	185,577

Note D Corrective Distributions Payable

At December 31, 2014 and 2013, a liability of $10,132 and $8,757, respectively, was recorded for amounts refundable to participants for contributions that exceeded limits imposed by IRS nondiscrimination requirements.

Note E Income Tax Status

The Plan has received an opinion letter from the Internal Revenue Service dated April 10, 2014, stating that the written form of the underlying prototype plan document is qualified, by design, under Section 401(a) of the IRC and that any employer adopting this form of the Plan will be considered to have a plan qualified under Section 401(a) of the IRC. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt, as of the date of these financial statements. The Plan may be subject to routine audits by taxing jurisdictions generally for a period of three years from filing its Form 5500.

Note F Fair Value Measurements

FASB ASC 820, Fair Value Measurements, establishes a 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 (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include a) quoted prices in active markets for similar assets b) quoted price in inactive markets for similar assets c) inputs other than quoted prices that are observable for the asset or d) inputs that are derived primarily from 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's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2014 and 2013. The following is a description of the valuation methodologies used for assets measured at fair value.

Note F Fair Value Measurements (continued)

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price.

Money market: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value, as categorized by nature and risk, at December 31, 2014:

Assets at Fair Value as of December 31, 2014

	Level 1	Level 2	Level 3	Total
Money market/cash equiv	$ -	$ 751,674	$ -	$ 751,674
Fixed income	543,843	-	-	543,843
Large U.S. equities	722,279	-	-	722,279
Mid/small U.S. equities	367,288	-		367,288
International	238,570	-		238,570
Balanced/assets allocation	818,069	-		818,069
Specialty funds	83,705	-	-	83,705
	$ 2,773,754	$ 751,674	$ -	$ 3,525,428

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value, as categorized by nature and risk, at December 31, 2013:

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Money market/cash equiv	$ -	$ 861,319	$ -	$ 861,319
Fixed income	533,481	-	-	533,481
Large U.S. equities	683,738	-	-	683,738
Mid/small U.S. equities	396,057	-		396,057
International	244,959	-		244,959
Balanced/assets allocation	606,686	-		606,686
Specialty funds	44,816	-	-	44,816
	$ 2,509,737	$ 861,319	$ -	$ 3,371,056

Note G Differences Between Financial Statements and Form 5500

The Following is a reconciliation of the net assets available for benefits per the Form 5500 to the net assets reflected on the financial statements:

	December 31, 2014	December 31, 2013
Net assets available for benefits as presented on the Form 5500	$ 3,565,073	$ 3,432,767
Adjustments to reflect assets available for benefits on the accrual basis:		
Company profit sharing contribution receivable	300,000	200,000
Corrective distributions payable	(10,132)	-
Net assets available for benefits per the financial statements	$ 3,854,941	$ 3,632,767

The following is a reconciliation of the changes in net assets available for benefits per the Form 5500 to the changes in net assets as reflected on the financial statements for the year ended December 31, 2014.

	December 31, 2014
Net increase in net assets available for benefits per Form 5500	$ 132,306
Adjustments to reflect the changes in net assets available for benefits on the accrual basis:	
Changes in adjustment for Company contribution	100,000
Corrective distributions	(10,132)
Net increase in net assets available for benefits per financial statements	$ 222,174

Note H Risks and Uncertainties

The Plan invests in various investment securities that 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.

SUPPLEMENTAL SCHEDULE

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Employer ID # 71-0876006 Plan #001
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)

December 31, 2014

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Mid Atlantic Trust Company:			
	Alliance Bernstein Exchange Reserves	Money market	**	$ 751,674
	Invesco Small Cap Discovery	Mutual fund	**	40,641
	Invesco Comstock	Mutual fund	**	8,533
	American Century Investments Heritage	Mutual fund	**	75,540
	BlackRock S&P 500 Stock Fund Investor	Mutual fund	**	181,940
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	Franklin Growth Series	Mutual fund	**	71,661
	Franklin Rising Dividends	Mutual fund	**	627
	MFS Value	Mutual fund	**	132,231
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	First Eagle Global	Mutual fund	**	39,413
*	Participant loans	Interest at 4.25%; various maturities		39,645
				$ 3,565,073

* Denotes a Party-In-Interest
** Cost omitted for participant directed investments since not applicable.

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule

Year ended December 31, 2014

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule

Year Ended December 31, 2014

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HAFLINGER & Associates, Inc.
Certified Public Accountant

Report of Independent Auditors

To the Pacific Production Plumbing
401(k) Profit Sharing Plan and Trust
and Participants:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements and supplemental schedule of the Pacific Production Plumbing 401(k) Profit Sharing Plan and Trust as of December 31, 2014 and for the year then ended, as listed in the table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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.

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 C, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the 2014 financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and for the year then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

3089-C Clairemont Drive, PMB #295, San Diego, CA 92117-6892
(619) 276-2808 ◆ Fax: (619) 276-2805 ◆ gr8cpa@shcpas.com

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 on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter – Supplemental Schedule

The supplemental schedule, as listed in the table of contents, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 this supplemental schedule.

Other Matter – 2013 Financial Statements

The financial statements of the plan as of December 31, 2013, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 10, 2014, indicated that (*a*) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (*b*) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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 schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Haftinger & Associates

San Diego, California
July 28, 2015

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PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

ASSETS	December 31, 2014	2013
Investments at fair value:		
Money market	$ 751,674	$ 861,319
Mutual funds	2,773,754	2,509,737
Total Investments	3,525,428	3,371,056
Receivables:		
Notes receivable from participants	39,645	70,468
Company profit sharing contribution	300,000	200,000
	339,645	270,468
TOTAL ASSETS	3,865,073	3,641,524
LIABILITIES		
Corrective distributions payable	(10,132)	(8,757)
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,854,941	$ 3,632,767

See accompanying notes to financial statements.

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2014

ADDITIONS:		
Participant contributions	$	99,793
Company profit sharing contributions		300,000
Interest and dividend income		206,979
Interest on participant loans		2,393
Net depreciation in fair value of mutual funds		(10,517)
Total Additions		598,648
DEDUCTIONS:		
Benefit and termination payments to participants		365,031
Corrective distributions		10,132
Administrative expenses		1,311
Total Deductions		376,474
Net Increase		222,174
Net assets available for benefits:		
Beginning of year		3,632,767
End of year	$	3,854,941

See accompanying notes to financial statements.

Note A Description of the Plan

The following description of the Pacific Production Plumbing (the "Company") 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established on January 1, 1997 as a defined contribution plan under the provision of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC. The Plan was amended and restated in its entirety effective January 1, 2014. The Company entered into an agreement with Mid Atlantic Trust Company to serve as custodian of the Plan's assets. A manager of the Company serves as trustee of the Plan. Plan participant recordkeeping and administrative services are performed by Paychex Retirement Services. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Employees age 21 years or older are eligible to participate in the Plan after completing one year of eligible service. Employees may enter the plan immediately upon meeting eligibility requirements.

Participant Contributions

Participants may contribute, to a pre-tax deferral account and/or an after tax Roth account subject to the limits allowable under the IRC. Participants may also contribute amounts representing rollover distributions from other qualified plans.

Employer Contributions

The Company declared and accrued a discretionary profit sharing contribution of $300,000 for the year ended December 31, 2014 and $200,000 for the year ended December 31, 2013. The Plan document provides for the profit sharing contribution to be allocated to eligible participants based on a relative compensation formula.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company contributions and Plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. As permitted under the Plan, participants are able to invest their account balance in the investment alternatives offered by the Plan in the proportion they select. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Note A Description of the Plan (continued)

Vesting and Forfeitures

Participants are 100% vested in their salary reduction and rollover accounts plus actual earnings thereon. Vesting in the Company discretionary profit sharing contribution is achieved as follows:

Completed Years of Qualified Service	Vesting Percentage
Less than 2	0%
2 or more	20%
3 or more	40%
4 or more	60%
5 or more	80%
6 or more	100%

A year of qualified service, for vesting purposes, is based on the completion of 1,000 hours of service. Non-vested balances of employees who terminate prior to becoming fully vested are to be forfeited and allocated in the same Plan year in which the forfeiture occurs or used to pay plan expenses. Non-vested forfeited account balances at December 31, 2014 and 2013 were $8,160 and $1, respectively. No forfeitures were allocated or used by the Company during 2014.

Notes Receivable from Participants

The Plan allows participants to borrow against their vested account balances. Loans may not be made for less than $1,000 and only one loan can be outstanding at a time for any participant. In accordance with the IRC, loans may not exceed the lesser of $50,000 reduced by the highest outstanding loan balance in the previous 12 months or 50% of a participant's vested balance. Loan transactions are treated as a transfer from (to) the investment fund to (from) the loan fund. Loan repayment periods may not exceed 54 months unless the loan proceeds are used to acquire a principal residence. The interest rate for loans is prime plus 1% at loan origination.

Distributions

Distributions from a participant's account are generally made upon termination of employment, death, disability or retirement. Participants, or their beneficiary, may receive payment in the form of a lump-sum distribution, rollover to an IRA account or rollover to another qualified plan. Distributions made during a participant's employment are limited to either hardship distributions, if certain requirements are met, or upon attainment of age 59½. If the participant's account is $5,000 or less, the Company may distribute the account balance without prior approval of the participant.

Note A Description of the Plan (continued)

Administrative Expenses

Fees related to the administration of loans are deducted from the borrowing participants' accounts and are included in administrative expenses. All other administrative expenses are paid by the Plan and allocated to all participants.

Certain investment management fees and other charges paid to the custodian are offset against fund performance in the net appreciation section of the statement of changes in net assets available for benefits and are not, therefore, separately reflected as administrative expenses.

Plan Termination Provision

Although the Company has not expressed any intent to do so, it has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participant accounts become fully vested and nonforfeitable.

Note B Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are reported on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note F for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The realized gain or loss on investments is included with unrealized appreciation or depreciation in the current value of investments.

Payment of Benefits

Benefits are recorded when paid.

Note B Summary of Significant Accounting Policies (continued)

Use of Estimates

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

Reclassifications

Certain accounts from the prior year may have been reclassified to conform to the current year presentation.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document. No allowances for credit losses has been recorded as of December 31, 2014 or 2013.

Date of Management's Review

Subsequent events were evaluated by management through July 28, 2015, which is the day the financial statements were available to be issued.

Note C Plan Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule including investments held at December 31, 2014 and 2013, and net appreciation in fair value of investments, interest and dividend income and investment expenses for the year ended December 31, 2014, were obtained or derived from information provided to the plan administrator and certified as complete and accurate by the custodian, Mid Atlantic Trust Company. Investments representing 5 percent or more of the Plan's assets consist of:

	December 31,	
	2014	2013
Alliance Bernstein Exchange Reserves	$ 751,674	$ 861,319
T. Rowe Price Growth Stock	327,286	300,273
PIMCO Real Return	195,252	197,492
PIMCO Investment Grade Corporate Bond	268,655	254,771
Invesco Equity and Income	632,345	586,793
BlackRock S&P 500 Stock	< 5%	185,577

Note D Corrective Distributions Payable

At December 31, 2014 and 2013, a liability of $10,132 and $8,757, respectively, was recorded for amounts refundable to participants for contributions that exceeded limits imposed by IRS nondiscrimination requirements.

Note E Income Tax Status

The Plan has received an opinion letter from the Internal Revenue Service dated April 10, 2014, stating that the written form of the underlying prototype plan document is qualified, by design, under Section 401(a) of the IRC and that any employer adopting this form of the Plan will be considered to have a plan qualified under Section 401(a) of the IRC. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt, as of the date of these financial statements. The Plan may be subject to routine audits by taxing jurisdictions generally for a period of three years from filing its Form 5500.

Note F Fair Value Measurements

FASB ASC 820, Fair Value Measurements, establishes a 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 (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include a) quoted prices in active markets for similar assets b) quoted price in inactive markets for similar assets c) inputs other than quoted prices that are observable for the asset or d) inputs that are derived primarily from 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's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2014 and 2013. The following is a description of the valuation methodologies used for assets measured at fair value.

Note F Fair Value Measurements (continued)

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price.

Money market: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value, as categorized by nature and risk, at December 31, 2014:

Assets at Fair Value as of December 31, 2014

	Level 1	Level 2	Level 3	Total
Money market/cash equiv	$ -	$ 751,674	$ -	$ 751,674
Fixed income	543,843	-	-	543,843
Large U.S. equities	722,279	-	-	722,279
Mid/small U.S. equities	367,288	-		367,288
International	238,570	-		238,570
Balanced/assets allocation	818,069	-		818,069
Specialty funds	83,705	-	-	83,705
	$ 2,773,754	$ 751,674	$ -	$ 3,525,428

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value, as categorized by nature and risk, at December 31, 2013:

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Money market/cash equiv	$ -	$ 861,319	$ -	$ 861,319
Fixed income	533,481	-	-	533,481
Large U.S. equities	683,738	-	-	683,738
Mid/small U.S. equities	396,057	-		396,057
International	244,959	-		244,959
Balanced/assets allocation	606,686	-		606,686
Specialty funds	44,816	-	-	44,816
	$ 2,509,737	$ 861,319	$ -	$ 3,371,056

Note G Differences Between Financial Statements and Form 5500

The Following is a reconciliation of the net assets available for benefits per the Form 5500 to the net assets reflected on the financial statements:

	December 31, 2014	December 31, 2013
Net assets available for benefits as presented on the Form 5500	$ 3,565,073	$ 3,432,767
Adjustments to reflect assets available for benefits on the accrual basis:		
Company profit sharing contribution receivable	300,000	200,000
Corrective distributions payable	(10,132)	-
Net assets available for benefits per the financial statements	$ 3,854,941	$ 3,632,767

The following is a reconciliation of the changes in net assets available for benefits per the Form 5500 to the changes in net assets as reflected on the financial statements for the year ended December 31, 2014.

	December 31, 2014
Net increase in net assets available for benefits per Form 5500	$ 132,306
Adjustments to reflect the changes in net assets available for benefits on the accrual basis:	
Changes in adjustment for Company contribution	100,000
Corrective distributions	(10,132)
Net increase in net assets available for benefits per financial statements	$ 222,174

Note H Risks and Uncertainties

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SUPPLEMENTAL SCHEDULE

PACIFIC PRODUCTION PLUMBING
401(K) PROFIT SHARING PLAN AND TRUST

Employer ID # 71-0876006 Plan #001
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