

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
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
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 ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information												
1a Name of plan <u>T-REX ENGINEERING 401(K) PLAN</u> 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>T-REX ENGINEERING & CONSTRUCTION, LC</u> <u>8100 WASHINGTON, STE 200</u> <u>HOUSTON, TX 77007</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 50%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2012</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>26-3770101</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>281-833-9200</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>331200</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2012</u>		2b Employer Identification Number (EIN) <u>26-3770101</u>		2c Plan Sponsor's telephone number <u>281-833-9200</u>		2d Business code (see instructions) <u>331200</u>			
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2c Plan Sponsor's telephone number <u>281-833-9200</u>													
2d Business code (see instructions) <u>331200</u>													

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/21/2015	ANNA MARTINEZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		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	198
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)	191
a(2) Total number of active participants at the end of the plan year		6a(2)	125
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	10
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	135
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	135
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	41
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2F 2G 2T 3H 3D 2A 2K			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ <u>0</u> A (Insurance Information)	
		(4) ☐ 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 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 <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>T-REX ENGINEERING 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>T-REX ENGINEERING & CONSTRUCTION, LC</u>		D Employer Identification Number (EIN) <u>26-3770101</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	20737	18336
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	226661	336849
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	247398	355185

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	247398	355185
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	154963	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		154963
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	596	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		596
(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)	12915	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		12915
(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)		
(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)		1612
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		170086

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	44795	
(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)		44795
f Corrective distributions (see instructions).....	2f		16239
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	1265	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1265
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		62299

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		107787
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: BRIGGS & VESELKA CO.

(2) EIN: 74-1769118

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?	X		250000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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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 <u>T-REX ENGINEERING 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>T-REX ENGINEERING & CONSTRUCTION, LC</u>	D Employer Identification Number (EIN) <u>26-3770101</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>95-6817943</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

T-Rex Engineering 401(k) Plan
Financial Statements and Supplemental Schedule
As of December 31, 2014 and 2013,
and for the Year Ended December 31, 2014

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Schedules other than those listed above are omitted because of the conditions under which they are required.



INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Trustees of
T-Rex Engineering 401(k) Plan
Houston, Texas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 4*, which was certified by Capital Bank and Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. 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 and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

To the Plan Administrator and Trustees of
T-Rex Engineering 401(k) Plan
Re: Independent Auditors' Report

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

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014, is required by the Department of Labor's 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 the supplemental schedule 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 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.

A handwritten signature in black ink, reading "Briggs & Veselka Co.", is written over a horizontal line.

Briggs & Veselka Co.
Houston, Texas

July 28, 2015

T-REX ENGINEERING 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments at fair value	\$ 336,849	\$ 226,661
Notes receivable from participants	<u>18,336</u>	<u>20,737</u>
Total assets	355,185	247,398
LIABILITIES		
Excess participant contributions payable	<u>29,701</u>	<u>16,239</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 325,484</u>	<u>\$ 231,159</u>

The accompanying notes are an integral part of these financial statements.

T-REX ENGINEERING 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2014

ADDITIONS

Investment income:	
Net appreciation in fair value of investments	\$ 1,612
Dividends	<u>12,915</u>
Total investment income	14,527
 Interest income on notes receivable from participants	 596
 Participants' contributions	 <u>125,262</u>
 Total additions	 140,385

DEDUCTIONS

Benefits paid to participants	44,795
Administrative expenses	<u>1,265</u>
Total deductions	<u>46,060</u>
 Net increase	 94,325
 Net assets available for benefits, beginning of year	 <u>231,159</u>
 NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	 <u>\$ 325,484</u>

The accompanying notes are an integral part of these financial statements.

NOTE 1 – DESCRIPTION OF PLAN

T-Rex Engineering 401(k) Plan (the Plan) is a qualified retirement plan sponsored by T-Rex Engineering & Construction, LC (the Company), originally effective on January 1, 2012, to provide employees with the opportunity to save for retirement on a tax-advantaged basis. The Plan was amended and restated effective January 1, 2013, to conform to new tax laws and regulations. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and is administered by the Company. Another employer who has adopted the provisions of the Plan is Texas ReExploration Operating LC.

The summary of significant provisions of the Plan presented below only provides general information. Participants should refer to the legal plan document for a more complete description of the Plan's provisions.

Eligibility – All nonexcluded employees may participate in the Plan after they attain the age of 21 and upon the completion of six months of service. Entry date into the Plan will be the first day of the Plan year quarter coinciding with or next following the date the employee satisfies the eligibility requirements.

Contributions – Participants may elect to reduce their compensation by a specific percentage or dollar amount and have the amount contributed to the Plan as a salary deferral, not to exceed an annual dollar limit which is set by law. There are two types of salary deferrals: pre-tax 401(k) deferrals and Roth 401(k) deferrals. If a participant is at least age 50 or will attain age 50 before the end of a calendar year, then the participant may elect to defer additional amounts called catch-up contributions to the Plan. Participants may increase, decrease or revoke their salary deferral election at any time during the Plan year.

The Company may make a discretionary matching contribution equal to a uniform percentage of participant salary deferrals and a discretionary profit sharing contribution to the Plan. In order to share in the allocation of the matching contribution and profit sharing contribution, a participant must satisfy the following conditions: if a participant is employed on the last day of the Plan year, they will share if they completed a year of service during the Plan year, and if a participant terminates employment (not employed on the last day of the Plan year), they will not receive a matching contribution or profit sharing contribution regardless of the amount of service they complete during the Plan year. For the year ended December 31, 2014, the Company did not make any matching or profit sharing contributions to the Plan.

Participants and eligible employees are permitted to deposit into the Plan distributions they have received from other retirement plans and certain IRAs as rollover contributions.

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

Investment Options – Participants direct the investment of their entire interest in the Plan into various investment securities offered by the Plan. The Plan currently offers various mutual funds as investment choices for participants. Participants may change their investment choices at any time.

Vesting – Participants are always 100% vested in their contributions and rollover contributions, plus actual earnings or losses thereon. Vesting in employer contributions is based on years of service. Participants become 100% vested in the employer matching and profit sharing contributions after four years of service.

T-REX ENGINEERING 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

Payment of Benefits – Participants may receive a distribution from the Plan from certain accounts prior to their termination of employment provided they have attained age 59½. In addition, a hardship distribution may be made to satisfy certain immediate and heavy financial needs.

If a participant terminates employment for reasons other than death, disability, or normal retirement, the participant will be entitled to receive only the vested percentage of their account balance. If a participant terminates employment due to normal retirement, disability, or death, the participant is entitled to receive the full amount credited to their account. If a participant's vested account balance does not exceed \$5,000, then the participant's vested account balance may only be distributed to them in a single lump-sum payment. If a participant's vested account balance exceeds \$5,000, the participant must consent to any distribution before it may be made.

Benefits may be paid directly to another plan which qualifies under section 401 of the Internal Revenue Code (IRC) or paid to the participant in a single lump-sum payment in cash. If the participant or their beneficiary is required to take minimum distributions, benefits may be paid in a series of payments as required by the IRC.

Notes Receivable From Participants – Loans are available to participants on a reasonably equivalent basis. Participants may borrow the lesser of \$50,000 reduced by the excess, if any, of their highest outstanding loan balance during the prior one-year period or one-half of their vested interest in the Plan, with the minimum loan amount of \$1,000. The loans are adequately secured by the balance in the participant's account and charged a reasonable rate of interest. Principal and interest is paid ratably through payroll deductions, over a term not to exceed five years, unless the loan was obtained to acquire a principal residence. Participants may have one loan outstanding at a time.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition – Investments are reported at fair value. Fair value is the price that would be required to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See *Note 3* for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013.

T-REX ENGINEERING 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

Excess Participant Contributions Payable – Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed part of the 2014 and all of the 2013 excess contributions to the applicable participants prior to March 15, 2015 and 2014, respectively. Certain other amounts payable to applicable participants at December 31, 2014 were paid prior to December 31, 2015. The Company also paid \$1,058 in excise tax related to these additional refunds.

Payment of Benefits – Benefits are recorded when paid. As of December 31, 2014, there were no amounts allocated to participants who have terminated from the Plan, but have not been paid.

Administrative Expenses – The Plan permits the payment of Plan expenses to be made from the Plan's assets. If expenses are paid using the Plan's assets, then the expenses will generally be allocated among the accounts of all participants in the Plan. These expenses will be allocated either proportionally based on the value of the account balances or as an equal dollar amount based on the number of participants in the Plan. Expenses that are paid by the Company are excluded from these financial statements. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events – The Plan has evaluated subsequent events through July 28, 2015, the date the financial statements were available to be issued (*see Note 11*).

NOTE 3 – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB 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 the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- **Level 3** – Inputs to the valuation methodology are unobservable 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 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 SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

T-REX ENGINEERING 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

December 31, 2014				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Diversified emerging markets	\$ 13,906	\$ -	\$ -	\$ 13,906
Foreign large blend	4,500	-	-	4,500
High yield bond	5,507	-	-	5,507
Intermediate government	4,408	-	-	4,408
Intermediate-term bond	3,501	-	-	3,501
Large blend	15,871	-	-	15,871
Large growth	37,552	-	-	37,552
Large value	4,841	-	-	4,841
Moderate allocation	59,681	-	-	59,681
Money market fund	1,438	-	-	1,438
Stable value fund	39	-	-	39
Target date	172,997	-	-	172,997
World allocation	2,020	-	-	2,020
World bond	404	-	-	404
World stock	<u>10,184</u>	<u>-</u>	<u>-</u>	<u>10,184</u>
Total assets at fair value	<u>\$ 336,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336,849</u>
December 31, 2013				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Diversified emerging markets	\$ 10,520	\$ -	\$ -	\$ 10,520
Foreign large blend	3,458	-	-	3,458
High yield bond	3,696	-	-	3,696
Intermediate government	2,582	-	-	2,582
Intermediate-term bond	1,715	-	-	1,715
Large blend	4,523	-	-	4,523
Large growth	23,939	-	-	23,939
Large value	5,617	-	-	5,617
Moderate allocation	24,663	-	-	24,663
Money market fund	1,302	-	-	1,302
Target date	135,809	-	-	135,809
World allocation	1,298	-	-	1,298
World bond	662	-	-	662
World stock	<u>6,877</u>	<u>-</u>	<u>-</u>	<u>6,877</u>
Total assets at fair value	<u>\$ 226,661</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,661</u>

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The Company has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Capital Bank and Trust Company, the custodian, has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2014 and 2013, and the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014, the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2014, and information reflected in *Note 5*. Accordingly, as permitted under such election, the Company instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by the custodian, except for comparing such information certified by the custodian with information included in the Plan's financial statements and supplemental schedule.

NOTE 5 – INVESTMENTS (UNAUDITED)

At December 31, 2014 and 2013, all investments of the Plan were participant-directed. The following presents investments that represent 5% or more of the Plan's net assets at December 31:

	<u>2014</u>	<u>2013</u>
* The Growth Fund of America	\$ 22,823	\$ 12,417
* The Income Fund of America	59,681	24,663
* American Funds 2015 Target Date	27,187	17,642
* American Funds 2020 Target Date	32,181	15,534
* American Funds 2030 Target Date	50,178	25,613
* American Funds 2035 Target Date	21,409	27,126
* American Funds 2055 Target Date	**	19,120

* Indicates party-in-interest.

** Represents less than 5% of the Plan's net assets as of December 31.

During 2014, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value by \$1,612.

NOTE 6 – RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments are shares of mutual funds managed by the custodian and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 7 – PLAN TERMINATION

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

NOTE 8 – TAX STATUS

The Company adopted a volume submitter profit sharing plan with CODA sponsored by Nova 401(k) Associates. The prototype plan obtained its latest opinion letter on July 1, 2009, in which the IRS stated that the plan, as then designed, was acceptable under section 401 of the IRC for use by employers for the benefit of their employees. The Plan has not requested its own determination letter from the IRS. Although the Plan has been amended since receiving the opinion letter, the Company believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, no provision for income tax has been included in the Plan's financial statements.

U.S. GAAP requires the Company to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 – 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:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 325,484	\$ 231,159
Excess participant contributions payable	<u>29,701</u>	<u>16,239</u>
Net assets available for benefits per the Form 5500	<u>\$ 355,185</u>	<u>\$ 247,398</u>

The following is a reconciliation of participants' contributions per the financial statements for the year ended December 31, 2014, to Form 5500:

Participants' contributions per the financial statements	\$ 125,262
Excess participant contributions payable at December 31, 2014	<u>29,701</u>
Total participants' contributions per Form 5500	<u>\$ 154,963</u>

T-REX ENGINEERING 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2014, to Form 5500:

Benefits paid to participants per the financial statements	\$ 44,795
Excess participant contributions payable at December 31, 2013	<u>16,239</u>
Total benefit payments and corrective distributions per Form 5500	<u>\$ 61,034</u>

NOTE 11 – SUBSEQUENT EVENTS

Effective January 1, 2015, the Plan was amended and restated to bring the Plan into compliance with the Pension Protection Act of 2006 and other legislative and regulatory changes.

T-REX ENGINEERING 401(K) PLAN**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2014**

EIN: 26-3770101

Plan No. 001

(a) Party-in- Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	American Funds	Washington Mutual Investors Fund	\$ **	\$ 4,841
*	American Funds	The Investment Company of America	**	649
*	American Funds	The Growth Fund of America	**	22,823
*	American Funds	The Income Fund of America	**	59,681
*	American Funds	New Perspective Fund	**	4,649
*	American Funds	The Bond Fund of America	**	3,501
*	American Funds	Fundamental Investors	**	15,222
*	American Funds	Capital Income Builder	**	2,020
*	American Funds	The New Economy Fund	**	14,729
*	American Funds	Europacific Growth Fund	**	1,928
*	American Funds	American High-Income Trust Fund	**	5,507
*	American Funds	U.S. Government Securities Fund	**	4,408
*	American Funds	Capital World Bond Fund	**	404
*	American Funds	Capital World Growth and Income	**	4,324
*	American Funds	Smallcap World Fund	**	1,211
*	American Funds	New World Fund	**	13,906
*	American Funds	American Funds 2015 Target Date	**	27,187
*	American Funds	American Funds 2020 Target Date	**	32,181
*	American Funds	American Funds 2025 Target Date	**	10,773
*	American Funds	American Funds 2030 Target Date	**	50,178
*	American Funds	American Funds 2035 Target Date	**	21,409
*	American Funds	American Funds 2040 Target Date	**	14,942
*	American Funds	American Funds 2045 Target Date	**	13,470
*	American Funds	American Funds 2050 Target Date	**	2,857
*	American Funds	International Growth and Income	**	2,572
*	American Funds	American Funds Money Market Fund	**	1,438
*	American Funds	Stable Value Fund	**	39
*	Participant loans	Annual interest rate: 3.00%	-	<u>18,336</u>

Total assets held for investment purposes \$ 355,185

* Represents party-in-interest transaction as defined by ERISA.

** Historical cost information is not required for participant-directed investments.

See independent auditors' report.

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

Name of Plan:

► T-REX ENGINEERING 401(K) PLAN

Employer Identification Number:► 26-3770101

For plan year (beginning/ending):► 1/1/2014 - 12/31/2014

Plan number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	AMERICAN FUNDS	WASHINGTON MUTUAL INVESTORS FUND-R2		4,841.33
*	AMERICAN FUNDS	THE INVESTMENT COMPANY OF AMERICA-R2		648.9
*	AMERICAN FUNDS	THE GROWTH FUND OF AMERICA-R2		22,822.78
*	AMERICAN FUNDS	THE INCOME FUND OF AMERICA-R2		59,680.81
*	AMERICAN FUNDS	NEW PERSPECTIVE FUND-R2		4,648.91
*	AMERICAN FUNDS	THE BOND FUND OF AMERICA-R2		3,501.12
*	AMERICAN FUNDS	FUNDAMENTAL INVESTORS-R2		15,222.43
*	AMERICAN FUNDS	CAPITAL INCOME BUILDER-R2		2,019.57
*	AMERICAN FUNDS	THE NEW ECONOMY FUND-R2		14,728.90
*	AMERICAN FUNDS	EUROPACIFIC GROWTH FUND-R2		1,927.60
*	AMERICAN FUNDS	AMERICAN HIGH-INCOME TRUST-R2		5,506.95
*	AMERICAN FUNDS	U.S. GOVERNMENT SECURITIES FUND-R2		4,407.58
*	AMERICAN FUNDS	CAPITAL WORLD BOND FUND-R2		404.51
*	AMERICAN FUNDS	CAPITAL WORLD GROWTH AND INCOME-R2		4,323.92
*	AMERICAN FUNDS	SMALLCAP WORLD FUND-R2		1210.73
*	AMERICAN FUNDS	NEW WORLD FUND-R2		13,906.10
*	AMERICAN FUNDS	STABLE VALUE FUND R2		39.41
*	AMERICAN FUNDS	AMERICAN FUNDS 2015 TARGET DATE-R2		27,186.55
*	AMERICAN FUNDS	AMERICAN FUNDS 2020 TARGET DATE-R3		32,181.41
*	AMERICAN FUNDS	AMERICAN FUNDS 2025 TARGET DATE-R4		10,773.33
*	AMERICAN FUNDS	AMERICAN FUNDS 2030 TARGET DATE-R5		50,178.08
*	AMERICAN FUNDS	AMERICAN FUNDS 2035 TARGET DATE-R6		21,409.30
*	AMERICAN FUNDS	AMERICAN FUNDS 2040 TARGET DATE-R7		14,941.94
*	AMERICAN FUNDS	AMERICAN FUNDS 2045 TARGET DATE-R8		13,470.23
*	AMERICAN FUNDS	AMERICAN FUNDS 2050 TARGET DATE-R9		2,856.75
*	AMERICAN FUNDS	INTERNATIONAL GROWTH AND INCOME-R2		2,572.02
*	AMERICAN FUNDS	AMERICAN FUNDS MONEY MARKET FUND-R2		1,438.48
*	AMERICAN FUNDS	LOAN		18,335.74
				\$ 355,185.38