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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BIG LEAGUE DREAMS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/27/2007

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
BIG LEAGUE DREAMS USA, LLC

16339 FAIRFIELD RANCH RD
CHINO HILLS, CA 91709

2b Employer Identification Number (EIN)
33-0853868

2c Plan Sponsor's telephone number
909-287-1700

2d Business code (see instructions)
713900

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.	10/05/2015	CHARLOTTE ODETTE
	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**	371
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)**	366
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	357
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	3
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	360
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	361
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	29
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [ ] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan
BIG LEAGUE DREAMS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BIG LEAGUE DREAMS USA, LLC

D Employer Identification Number (EIN)
33-0853868

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 65	RECORDKEEPER	25	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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
BIG LEAGUE DREAMS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BIG LEAGUE DREAMS USA, LLC

D Employer Identification Number (EIN)
33-0853868

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	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)	5660	6031
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	735221	708360
(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	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	740881	714391
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	740881	714391

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)	0	
	(B) Participants	2a(1)(B)	107435	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		107435
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	0	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	34309	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		34309
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		10348
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		152093
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	178543	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		178543
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	40	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		40
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		178583
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-26490
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: GSC, CERTIFIED PUBLIC ACCOUNTANTS **(2)** EIN: 77-0044249

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		80000
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		X	

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

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

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

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

Part V Trust Information (optional)

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
BIG LEAGUE DREAMS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BIG LEAGUE DREAMS USA, LLC

D Employer Identification Number (EIN)
33-0853868

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): 04-6568107

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):

BIG LEAGUE DREAMS 401(K) PLAN

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2014

FORM 5500 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 33-0853868
Plan Number: 001

Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par and Maturity Value	Identity of Issuer, Borrower, Lessor or Similar Party	Cost	Current Value
* Fidelity Retirement Money Market Fund	Fidelity	N/A **	$ 6,031
Mutual funds:			
* Fidelity Fund	Fidelity	N/A **	2,834
* Fidelity Puritan Fund	Fidelity	N/A **	22,287
* Fidelity Value Strategies Fund	Fidelity	N/A **	34,278
* Fidelity Equity Income Fund	Fidelity	N/A **	33,816
* Fidelity Investment Grade Bond Fund	Fidelity	N/A **	4,444
* Fidelity Intermediate Bond Fund	Fidelity	N/A **	5,938
* Fidelity Value Fund	Fidelity	N/A **	36,795
* Fidelity OTC Portfolio	Fidelity	N/A **	18,507
* Fidelity Overseas Fund	Fidelity	N/A **	7,368
* Fidelity Leveraged Co Stock Fund	Fidelity	N/A **	12,217
* Fidelity Real Estate Inv Portfolio	Fidelity	N/A **	18,836
* Fidelity International Discovery Fund	Fidelity	N/A **	24,174
* Fidelity Capital Appreciation Fund	Fidelity	N/A **	9,734
* Fidelity Blue Chip Growth Fund	Fidelity	N/A **	14,273
* Fidelity Growth Strategies Fund	Fidelity	N/A **	2,176
* Fidelity Export & Multinational Fund	Fidelity	N/A **	11,193
* Fidelity Intrl Capital Appreciation Fund	Fidelity	N/A **	5,173
* Fidelity Stock Selector Small Cap Fund	Fidelity	N/A **	9,111
* Fidelity Freedom Income Fund	Fidelity	N/A **	45,786
* Fidelity Small Cap Discovery Fund	Fidelity	N/A **	11,844
* Spartan Total Market Index Fund	Fidelity	N/A **	55,175
* Spartan Extend Market Index Fund	Fidelity	N/A **	41,810
* Fidelity Short Term Bond Fund	Fidelity	N/A **	4,735
* Fidelity Total Bond Fund	Fidelity	N/A **	25,361
* Fidelity Value Discovery Fund	Fidelity	N/A **	5,913
* Fidelity Small Cap Value Fund	Fidelity	N/A **	11,382
* Fidelity Freedom 2005 Fund	Fidelity	N/A **	73,737

BIG LEAGUE DREAMS 401(K) PLAN

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2014

FORM 5500 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 33-0853868
Plan Number: 001

Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par and Maturity Value	Identity of Issuer, Borrower, Lessor or Similar Party	Cost	Current Value
Mutual funds:			
* Fidelity Freedom 2020 Fund	Fidelity	N/A **	$ 23,073
* Fidelity Freedom 2025 Fund	Fidelity	N/A **	34,192
* Fidelity Freedom 2030 Fund	Fidelity	N/A **	35,008
* Fidelity Freedom 2035 Fund	Fidelity	N/A **	36,941
* Fidelity Freedom 2040 Fund	Fidelity	N/A **	1,934
* Fidelity Freedom 2045 Fund	Fidelity	N/A **	14,884
* Fidelity Freedom 2050 Fund	Fidelity	N/A **	8,324
* Fidelity Freedom 2055 Fund	Fidelity	N/A **	5,107
Total mutual funds			708,360
Total assets held for investment purposes			$ 714,391

* Party-in-interest

** Cost information has been omitted for participant directed investments

BIG LEAGUE DREAMS 401(K) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

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GSC
Certified Public Accountants

4505 Las Virgenes Rd., Suite 209, Calabasas, CA 91302
tel: 818.591.9500 fax: 818.591.3896
www.gsc-cpas.com

To the Participants and Plan Administrator
Big League Dreams 401(k) Plan
Chino Hills, California

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Big League Dreams 401(k) Plan (the "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

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

Auditors' 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 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplementary information. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the Plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Assets Held at End of Year, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

GSC, Certified Public Accountants

September 28, 2015

BIG LEAGUE DREAMS 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS:		
Investments (at fair market value):		
Interest bearing cash	$ 6,031	$ 5,660
Mutual funds	708,360	735,221
NET ASSETS AVAILABLE FOR BENEFITS	$ 714,391	$ 740,881

The accompanying notes are an integral part of the financial statements

BIG LEAGUE DREAMS 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2014

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Earnings on interest bearing cash	$	1
Dividends from mutual funds		34,309
Net investment gains from mutual funds		10,348
Total investment income		44,658
Contributions:		
Employee		107,435
Total additions		152,093
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants		178,543
Administrative expenses		40
Total deductions		178,583
Net change		(26,490)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year		740,881
End of year	$	714,391

The accompanying notes are an integral part of the financial statements

BIG LEAGUE DREAMS 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Big League Dreams 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information of the Plan's provisions. The Plan is a defined contribution plan and was adopted on July 27, 2007.

Eligibility

The Plan covers substantially all employees of Big League Dreams USA, LLC and its subsidiaries and affiliates (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The employee must have completed six months of service and be at least 21 years of age to be eligible to participate in the Plan and receive employer discretionary matching and non-elective contributions.

Contributions

Each participant may contribute up to 90% of eligible compensation deferred and designated as an employee savings contribution, subject to IRS regulation limitations. The participants may designate all or part of their deferred compensation as Roth contributions. The Plan allows rollover contributions from other qualified retirement plans and catch-up contributions for participants over 50 years old.

The Company may make a discretionary matching contributions each plan year in an amount to be determined by the Company. The participant must complete at least 1,000 hours of service during the Plan year and be employed on the last day of the Plan year to be eligible to receive matching contributions for the year, if any. The Company may also make non-elective contributions to the Plan. For the year ended December 31, 2014, the Company did not make any discretionary matching or non-elective contributions.

Participant Accounts

Separate accounts are maintained for each participant which are adjusted for employee deferrals, rollover contributions, employer discretionary matching contributions and allocations of forfeitures, administrative expenses and investment earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from a participant's vested account. Participants direct all investment transactions within their accounts.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Vesting

Participants are 100% vested in their deferrals and rollover contributions plus the actual earnings thereon. The Company's discretionary matching contributions and non-elective contributions and the related earnings thereon vest at 20% per year, after the first year of service.

Funding Policy

The Company is required to make all employee savings and employer discretionary matching and non-elective contributions under the Plan for each taxable year. In no event shall the amount contributed by the employer in any year exceed the maximum deductible by the employer under Section 404(a)(3) of the Internal Revenue Code.

Forfeitures

Forfeitures may be used to reduce the Company's discretionary matching and non-elective contributions to the Plan. During the year ended December 31, 2014, the Plan had no forfeitures.

Payment of Benefits

On termination of service due to death, disability, retirement or any other reason, the participants may elect to receive either a lump-sum distribution equal to the value of the participant’s vested interest in his or her account. The Plan also allows in-service withdrawals and contains minimum distribution requirements for participants who attain the age of seventy and a half (70.5).

Participant Loans

The Plan's does not allow participant loans.

Administrative Expenses

Most of the Plan's administrative expenses that include investment fees and recordkeeping costs are paid by the Company.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Plan's Fiscal Year

The Plan's fiscal year is from January 1 to December 31.

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

Investments are stated at fair value determined based on the quoted market price as of the last day of the Plan's year. Sales and purchases of investments are accounted for on a trade day basis, interest income is recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefits

Benefit payments to participants are recorded when paid.

Concentration of Credit Risk

Financial instruments which potentially subject the Plan to concentration of credit risk consist of investments, which are placed with high credit quality financial institutions.

Management Estimates

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

Subsequent Events

Subsequent events were evaluated through the date of issuance of these financial statements on September 28, 2015.

NOTE 3 - INFORMATION CERTIFIED BY PLAN'S TRUSTEES

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company, the Plan's trustee, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplementary information.

The value of participant-directed investments, as of December 31, 2014 and 2013, was:

	2014		2013	
Fidelity Retirement Money Market Fund	$ 6,031		$ 5,660	
Mutual funds:				
Fidelity Fund	2,834		1,996	
Fidelity Puritan Fund	22,287		14,315	
Fidelity Value Strategies Fund	34,278		32,200	
Fidelity Equity Income Fund	33,816		31,115	
Fidelity Investment Grade Bond Fund	4,444		4,200	
Fidelity Intermediate Bond Fund	5,938		6,254	
Fidelity Value Fund	36,795	*	32,936	
Fidelity OTC Portfolio	18,507		9,876	
Fidelity Overseas Fund	7,368		7,285	
Fidelity Leveraged Co Stock Fund	12,217		11,571	
Fidelity Real Estate Inv Portfolio	18,836		15,020	
Fidelity International Discovery Fund	24,174		24,703	
Fidelity Capital Appreciation Fund	9,734		7,934	
Fidelity Blue Chip Growth Fund	14,273		11,031	
Fidelity Growth Strategies Fund	2,176		1,702	
Fidelity Export & Multinational Fund	11,193		8,993	
Fidelity Intrl Capital Appreciation Fund	5,173		4,850	
Fidelity Stock Selector Small Cap Fund	9,111		8,807	
Fidelity Freedom Income Fund	45,786	*	32,140	
Fidelity Small Cap Discovery Fund	11,844		6,935	
Spartan Total Market Index Fund	55,175	*	42,051	*
Spartan Extend Market Index Fund	41,810	*	30,106	
Fidelity Short Term Bond Fund	4,735		3,988	
Fidelity Total Bond Fund	25,361		22,325	
Fidelity Value Discovery Fund	5,913		4,945	
Fidelity Small Cap Value Fund	11,382		9,556	

NOTE 3 - INFORMATION CERTIFIED BY PLAN'S TRUSTEES - CONTINUED

The value of participant-directed investments, as of December 31, 2014 and 2013, was (continued):

	2014		2013	
Fidelity Freedom 2000 Fund	$ -		$ 10,184	
Fidelity Freedom 2005 Fund	73,737	*	62,102	*
Fidelity Freedom 2020 Fund	23,073		87,416	*
Fidelity Freedom 2025 Fund	34,192		9,249	
Fidelity Freedom 2030 Fund	35,008		31,391	
Fidelity Freedom 2035 Fund	36,941	*	123,760	*
Fidelity Freedom 2040 Fund	1,934		1,830	
Fidelity Freedom 2045 Fund	14,884		14,070	
Fidelity Freedom 2050 Fund	8,324		6,897	
Fidelity Freedom 2055 Fund	5,107		1,488	
Total mutual funds	708,360		735,221	
Total investments	$ 714,391		$ 740,881	

* 5% or more of Plan net assets

During the year ended December 31, 2014, the Plan’s investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) increased in value by $10,348 and earned dividends that totaled $34,309.

NOTE 4 - PARTY-IN-INTEREST

Certain Plan investments are units of mutual funds managed by subsidiaries or affiliates of Fidelity Management Trust Company, the trustee of the Plan. Therefore, transactions involving such funds qualify as party-in-interest, as defined by the applicable ERISA rules and regulations. Fees incurred by the Plan for the investment management services are included in net appreciation in the fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

NOTE 5 - TAX STATUS

The Plan was adopted as a version of a prototype plan. In its opinion letter, the IRS has stated that the prototype plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter for the prototype plan, the Plan administrator and the Plan's trustee believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

NOTE 6 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures* ("ASC 820"), establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has 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 then quoted prices that are observable for the asset or liability;
- 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's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 6 - FAIR VALUE MEASUREMENTS - CONTINUED

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2014 and 2013.

Mutual Funds and Money Market Funds: Valued based on the closing net asset value ("NAV") per share of the shares of a fund times the number of shares of that fund held. The assets values are based on publicly quoted prices, the NAV of the funds are publicly quoted.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

2014	Level 1	Level 2	Level 3	Total
Money market funds	$ 6,031	$ -	$ -	$ 6,031
Mutual funds:				
Large Cap	151,444	-	-	151,444
Mid / Small Cap	159,613	-	-	159,613
Blended	301,272	-	-	301,272
Bond	40,478	-	-	40,478
Other	55,553	-	-	55,553
Total mutual funds	708,360	-	-	708,360
Total assets at fair value	$ 714,391	$ -	$ -	$ 714,391

2013	Level 1	Level 2	Level 3	Total
Money market funds	$ 5,660	$ -	$ -	$ 5,660
Mutual funds:				
Large Cap	117,941	-	-	117,941
Mid / Small Cap	133,813	-	-	133,813
Blended	394,842	-	-	394,842
Bond	36,767	-	-	36,767
Other	51,858	-	-	51,858
Total mutual funds	735,221	-	-	735,221
Total assets at fair value	$ 740,881	$ -	$ -	$ 740,881

NOTE 6 - FAIR VALUE MEASUREMENTS - CONTINUED

As of December 31, 2014 and 2013, all Plan's investments in mutual funds represented investments measured at fair value based on NAV per share. The investment strategy categories and the fair value of such categories are presented in the table above. As of December 31, 2014 and 2013, the investments held by the Plan had no unfunded commitments, allowed redemptions on the daily basis, and had no redemption restrictions or notice period requirements.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has a right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE 8 - RISKS AND UNCERTAINTIES

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

BIG LEAGUE DREAMS 401(K) PLAN

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2014

FORM 5500 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 33-0853868
Plan Number: 001

Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par and Maturity Value	Identity of Issuer, Borrower, Lessor or Similar Party	Cost	Current Value
* Fidelity Retirement Money Market Fund	Fidelity	N/A **	$ 6,031
Mutual funds:			
* Fidelity Fund	Fidelity	N/A **	2,834
* Fidelity Puritan Fund	Fidelity	N/A **	22,287
* Fidelity Value Strategies Fund	Fidelity	N/A **	34,278
* Fidelity Equity Income Fund	Fidelity	N/A **	33,816
* Fidelity Investment Grade Bond Fund	Fidelity	N/A **	4,444
* Fidelity Intermediate Bond Fund	Fidelity	N/A **	5,938
* Fidelity Value Fund	Fidelity	N/A **	36,795
* Fidelity OTC Portfolio	Fidelity	N/A **	18,507
* Fidelity Overseas Fund	Fidelity	N/A **	7,368
* Fidelity Leveraged Co Stock Fund	Fidelity	N/A **	12,217
* Fidelity Real Estate Inv Portfolio	Fidelity	N/A **	18,836
* Fidelity International Discovery Fund	Fidelity	N/A **	24,174
* Fidelity Capital Appreciation Fund	Fidelity	N/A **	9,734
* Fidelity Blue Chip Growth Fund	Fidelity	N/A **	14,273
* Fidelity Growth Strategies Fund	Fidelity	N/A **	2,176
* Fidelity Export & Multinational Fund	Fidelity	N/A **	11,193
* Fidelity Intrl Capital Appreciation Fund	Fidelity	N/A **	5,173
* Fidelity Stock Selector Small Cap Fund	Fidelity	N/A **	9,111
* Fidelity Freedom Income Fund	Fidelity	N/A **	45,786
* Fidelity Small Cap Discovery Fund	Fidelity	N/A **	11,844
* Spartan Total Market Index Fund	Fidelity	N/A **	55,175
* Spartan Extend Market Index Fund	Fidelity	N/A **	41,810
* Fidelity Short Term Bond Fund	Fidelity	N/A **	4,735
* Fidelity Total Bond Fund	Fidelity	N/A **	25,361
* Fidelity Value Discovery Fund	Fidelity	N/A **	5,913
* Fidelity Small Cap Value Fund	Fidelity	N/A **	11,382
* Fidelity Freedom 2005 Fund	Fidelity	N/A **	73,737

BIG LEAGUE DREAMS 401(K) PLAN

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2014

FORM 5500 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 33-0853868
Plan Number: 001

Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par and Maturity Value	Identity of Issuer, Borrower, Lessor or Similar Party	Cost	Current Value
Mutual funds:			
* Fidelity Freedom 2020 Fund	Fidelity	N/A **	$ 23,073
* Fidelity Freedom 2025 Fund	Fidelity	N/A **	34,192
* Fidelity Freedom 2030 Fund	Fidelity	N/A **	35,008
* Fidelity Freedom 2035 Fund	Fidelity	N/A **	36,941
* Fidelity Freedom 2040 Fund	Fidelity	N/A **	1,934
* Fidelity Freedom 2045 Fund	Fidelity	N/A **	14,884
* Fidelity Freedom 2050 Fund	Fidelity	N/A **	8,324
* Fidelity Freedom 2055 Fund	Fidelity	N/A **	5,107
Total mutual funds			708,360
Total assets held for investment purposes			$ 714,391

* Party-in-interest

** Cost information has been omitted for participant directed investments