

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 BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1991</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 01/01/1991					
1b Three-digit plan number (PN) ▶	002								
1c Effective date of plan 01/01/1991									
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) BELCAN SERVICES GROUP, LTD. PARTNERSHIP 7820 REDSKY DRIVE CINCINNATI, OH 45249	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">2b Employer Identification Number (EIN) 31-1312685</td> <td style="width: 20%;"></td> </tr> <tr> <td>2c Plan Sponsor's telephone number 513-891-0972</td> <td></td> </tr> <tr> <td>2d Business code (see instructions) 561300</td> <td></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) 31-1312685		2c Plan Sponsor's telephone number 513-891-0972		2d Business code (see instructions) 561300			
2b Employer Identification Number (EIN) 31-1312685									
2c Plan Sponsor's telephone number 513-891-0972									
2d Business code (see instructions) 561300									
10200 ANDERSON WAY CINCINNATI, OH 45242									

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.	10/07/2015	MICHAEL WIRTH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2015	MICHAEL WIRTH
	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	10285
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)	10103
a(2) Total number of active participants at the end of the plan year		6a(2)	1663
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	206
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1869
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1869
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	449
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 2R 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) ☒ 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) ☐ 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

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

A Name of plan <u>BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BELCAN SERVICES GROUP, LTD. PARTNERSHIP</u>	D Employer Identification Number (EIN) <u>31-1312685</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CORRELL CO. INVESTMENT SERVICES COR

36-3400965

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
MATRIX FINANCIAL SOLUTIONS, INC.

20-1591048

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CAPITAL RESEARCH AND MANAGEMENT COM

95-1411037

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

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

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)

CORRELL CO.

36-3492086

(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	RECORDKEEPER	41888	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

WEALTH DIMENSIONS

31-1579140

(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?
17	CONSULTANT	10000	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

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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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>BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BELCAN SERVICES GROUP, LTD. PARTNERSHIP</u>	D Employer Identification Number (EIN) <u>31-1312685</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: WTRISC CIT FOR METLIFE GROUP ANNUIT

b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICE COMPANY CIT

c EIN-PN <u>26-0142858-094</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3824007</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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>BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ► <u>002</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BELCAN SERVICES GROUP, LTD. PARTNERSHIP</u>	D Employer Identification Number (EIN) <u>31-1312685</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	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)	113133	96475
	(9) Value of interest in common/collective trusts	1c(9)	3753772	3824007
	(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)	17725563	17579144
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	542416	610392

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	22134884	22110018

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	22134884	22110018
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1336	
(B) Participants	2a(1)(B)	1939501	
(C) Others (including rollovers)	2a(1)(C)	15016	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1955853

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)	4500	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4500

(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)	1025119	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1025119

(3) Rents	2b(3)		
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(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)		65420
(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)		232580
c Other income.....	2c		78680
d Total income. Add all income amounts in column (b) and enter total.....	2d		3362152

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3067044	
(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)		3067044
f Corrective distributions (see instructions).....	2f		267996
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	51888	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	90	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		51978
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3387018

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-24866
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: CLARK, SCHAEFER, HACKETT & CO.

(2) EIN: 31-0800053

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	
4c			
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	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
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	
4f			
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	
4g			
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	
4h			
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		
4i			
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		
4j			
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	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS TRUST	6b Trust's EIN 311325333
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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>BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BELCAN SERVICES GROUP, LTD. PARTNERSHIP</u>	D Employer Identification Number (EIN) <u>31-1312685</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
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>31-1325333</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)
----------------	--

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): _____

Belcan Services Group Limited Partnership Retirement Savings Plan

Financial Statements

And

Supplemental Schedule

December 31, 2014 and 2013

(with Independent Auditors' Report)

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INDEPENDENT AUDITORS' REPORT

To the Trustees of the
Belcan Services Group Limited Partnership Retirement Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Belcan Services Group Limited Partnership Retirement Savings Plan, which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 on the Financial

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 7, which was certified by MG Trust Company, LLC, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

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

Other Matters – Report on Supplementary Information

The supplemental 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 this supplemental schedule.

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.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
October 5, 2015

Belcan Services Group Limited Partnership
Retirement Savings Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Investments, at fair value:		
Common/collective trust	\$ 3,824,007	3,753,772
Mutual funds	17,579,144	17,725,563
Brokerage accounts	<u>610,392</u>	<u>542,416</u>
	<u>22,013,543</u>	<u>22,021,751</u>
Receivables:		
Notes receivable from participants	96,475	113,133
Participant contributions	63,251	56,208
Employer contributions	<u>176</u>	<u>-</u>
	<u>159,902</u>	<u>169,341</u>
Total assets	<u>22,173,445</u>	<u>22,191,092</u>
Liabilities:		
Excess contributions payable	<u>113,590</u>	<u>267,996</u>
Total liabilities	<u>113,590</u>	<u>267,996</u>
Net assets available for benefits at fair value	<u>22,059,855</u>	<u>21,923,096</u>
Adjustment from fair value to contract value for interest in common/collective trust relating to fully benefit- responsive investment contracts	<u>(105,241)</u>	<u>(14,582)</u>
Net assets available for benefits	\$ <u>21,954,614</u>	<u>21,908,514</u>

See accompanying notes to the financial statements.

Belcan Services Group Limited Partnership
Retirement Savings Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 286,021	2,820,932
Interest and dividends	<u>1,025,119</u>	<u>708,719</u>
	<u>1,311,140</u>	<u>3,529,651</u>
Interest from notes receivable from participants	<u>4,500</u>	<u>4,160</u>
Contributions:		
Participant contributions	1,946,544	1,976,536
Employer contributions	1,512	-
Rollover contributions	<u>15,016</u>	<u>443,582</u>
	<u>1,963,072</u>	<u>2,420,118</u>
Total additions	<u>3,278,712</u>	<u>5,953,929</u>
Deductions:		
Benefits paid to participants	3,180,634	4,217,115
Administrative expenses	<u>51,978</u>	<u>45,445</u>
Total deductions	<u>3,232,612</u>	<u>4,262,560</u>
Net increase	46,100	1,691,369
Net assets available for benefits:		
Beginning of year	<u>21,908,514</u>	<u>20,217,145</u>
End of year	\$ <u>21,954,614</u>	<u>21,908,514</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of the Belcan Services Group Limited Partnership Retirement Savings Plan (the "Plan") formerly known as the Belcan Services Group Limited Partnership and Belcan Services Group II Limited Partnership Retirement Savings Plan provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

Belcan Services Group Limited Partnership (the "Company" or "Employer") established the Plan effective January 1, 1991. The Plan is a defined contribution plan subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA) and the Internal Revenue Code of 1986, as amended (the "Code"). To be eligible to participate in the Plan, an individual must be an employee of the Company who has completed at least 60 days of service, attained at least age 21, and is not: (1) a member of a collective bargaining unit with which the Company has bargained in good faith concerning retirement benefits (unless the Company has entered into a collective bargaining agreement with such unit that provides for coverage under the Plan); (2) a non-resident alien with no U.S.-source income; (3) a leased employee; (4) a staff employee; (5) an employee of the Company's Gaithersburg, Maryland offices who is assigned to Lockheed Martin. Also, effective January 1, 2014, the Plan was amended such that employees of BSG II were no longer eligible to participate in the Plan. The name of the Plan was changed to Belcan Services Group Limited Partnership Retirement Savings Plan at the time of the change in the eligibility requirements.

Contributions

The Plan is funded by participant pre-tax contributions, discretionary matching contributions and catch-up contributions. Each participant may elect to have up to 90% of their compensation withheld from their wages and paid into the Plan as pre-tax contributions, subject to certain limitations imposed by the Code. Participants may periodically change their contribution withholding percentages. Effective July 1, 2014, the Plan was amended to allow, but not require, the Company to make discretionary matching contributions to non-highly compensated employees assigned to PPG Industries Shared Services Facility Group. Additionally, the Plan accepts direct rollovers from other qualified plans and arrangements and rollover contributions from participants.

Participant accounts

A participant's account (or sub-account) is credited with the participant's contributions and adjusted for earnings and losses thereon. The benefit to which a participant is entitled is the vested amount that is in such participant's account at any given time.

Vesting

A participant's account, including any discretionary match, is 100% vested at all times and is non-forfeitable.

Benefits

Distributions may be made to a participant upon the termination of employment with the Company, and affiliated companies. Prior to termination from employment, a participant may withdraw all or a portion of their vested account balance upon attaining age 59½ or experiencing a financial hardship (if certain requirements are satisfied). Upon death, a participant's vested account balance remaining in the Plan will

be paid to the participant's beneficiary. Benefits shall be paid to participants in the form of lump sum or installment payments upon termination of employment.

Notes receivable from participants

Participants may borrow up to \$50,000 (reduced as required by the Code) or 50% of their vested account balance in the Plan, whichever is less. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

2. SUMMARY OF ACCOUNTING POLICIES:

Basis of accounting

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

Generally accepted accounting principles require investment contracts held by a defined contribution plan to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Plan invests in investment contracts through a common/collective trust. The statements of net assets available for benefits present the fair value of the investment in the common/collective trust as well as the adjustment of the investment in the common/collective trust from fair value to contract value relating to the investment contracts. The statements of changes in net assets available for benefits are prepared on a contract value basis.

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 accompanying financial statements and disclosures. Accordingly, actual results could differ from these estimates.

Valuation of investments and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

The change in the unrealized difference between cost and fair value of mutual funds, brokerage accounts and common/collective trusts held is reflected in the statements of changes in net assets available for benefits as net appreciation in fair value of investments. Gains and losses on dispositions of investments are recognized at the time of disposition with the amount of gain or loss determined on a specific identification basis.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the plan document.

Payment of benefits

Benefits are recorded as paid. Excess employee deferral contributions are accrued.

Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the payment of benefits are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent events

The Plan has evaluated subsequent events through October 5, 2015, the date the financial statements were available to be issued.

3. INVESTMENTS:

The Plan provides for participant directed investment programs for investments. Investments of employee contributions can be made into various funds in accordance with each participant's election.

Investments whose fair value represents 5% or more of the Plan's net assets available for benefits at December 31, 2014 and 2013 are as follows:

	<u>2014</u>	<u>2013</u>
Wilmington Trust Retirement and Institutional Services Company		
Collective Investment Trust III for MetLife Group Annuity Contract		
No. 25554 (at contract value)	\$ 3,718,766	3,739,190
American Funds New Perspective Fund-R5	3,685,522	**
Vanguard Equity Income Fund Admiral Shares	3,180,562	**
T Rowe Price New America Growth	2,495,118	**
Vanguard Balanced Index Fund Admiral Shares	2,258,403	**
Vanguard Dividend Growth Fund	1,821,681	**

** Investment did not represent 5% or more of the Plan's net assets or was not held at year end.

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	<u>2014</u>	<u>2013</u>
Mutual funds	\$ 232,580	3,011,737
Brokerage accounts	(11,979)	(58,734)
Common/collective trust	<u>65,420</u>	<u>(132,071)</u>
	<u>\$ 286,021</u>	<u>2,820,932</u>

4. 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels are described as follows:

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

Level 2: Inputs 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; and inputs derived from or corroborated by observable market data by correlation or other means.

Level 3: Inputs 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 maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Common stocks: Valued at the quoted closing price reported on the active market on which the individual securities are traded.

Common/collective trust: The NAV of this investment is provided by the administrator of the fund. The collective trust fund is a public investment vehicle with a NAV quoted in a private market. The significant investment strategy of the fund is as described in the financial statements provided by the fund.

Belcan Services Group Limited Partnership
Retirement Savings Plan
Notes to the Financial Statements
December 31, 2014 and 2013

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

The Plan's investments at fair value by level at December 31, 2014 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
World stock	\$ 3,685,522	-	-	3,685,522
Large value	3,180,562	-	-	3,180,562
Large growth	2,495,118	-	-	2,495,118
Foreign large blend	1,079,769	-	-	1,079,769
Moderate allocation	2,258,403	-	-	2,258,403
Diversified emerging markets	614,887	-	-	614,887
Large blend	2,140,215	-	-	2,140,215
Inflation-protected bond	548,282	-	-	548,282
Intermediate term bond	650,230	-	-	650,230
Mid-cap growth	191,328	-	-	191,328
Small growth	270,958	-	-	270,958
Mid-cap blend	203,943	-	-	203,943
Real estate	99,991	-	-	99,991
Other	<u>159,936</u>	<u>-</u>	<u>-</u>	<u>159,936</u>
	<u>17,579,144</u>	<u>-</u>	<u>-</u>	<u>17,579,144</u>
Brokerage accounts:				
Money market	264,433	-	-	264,433
Common stock:				
Basic materials	127,264	-	-	127,264
Technology	86,794	-	-	86,794
Energy	26,640	-	-	26,640
Other	<u>105,261</u>	<u>-</u>	<u>-</u>	<u>105,261</u>
Total common stock	<u>345,959</u>	<u>-</u>	<u>-</u>	<u>345,959</u>
Total brokerage accounts	<u>610,392</u>	<u>-</u>	<u>-</u>	<u>610,392</u>
Common/collective trust	<u>-</u>	<u>3,824,007</u>	<u>-</u>	<u>3,824,007</u>
Total investments at fair value	<u>\$ 18,189,536</u>	<u>3,824,007</u>	<u>-</u>	<u>22,013,543</u>

The Plan's investments at fair value by level at December 31, 2013 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
World stock	\$ 3,725,602	-	-	3,725,602
Large value	2,914,550	-	-	2,914,550
Large growth	2,697,990	-	-	2,697,990
Foreign large blend	1,169,760	-	-	1,169,760
Moderate allocation	2,276,882	-	-	2,276,882
Diversified emerging markets	634,841	-	-	634,841
Large blend	2,098,319	-	-	2,098,319
World allocation	614,146	-	-	614,146
Intermediate government	485,765	-	-	485,765
Short-term bond	509,183	-	-	509,183
Mid-cap growth	149,456	-	-	149,456
Small growth	201,972	-	-	201,972
Small blend	54,732	-	-	54,732
Real estate	66,696	-	-	66,696
Other	125,669	-	-	125,669
	<u>17,725,563</u>	<u>-</u>	<u>-</u>	<u>17,725,563</u>
Brokerage accounts:				
Money market	198,699	-	-	198,699
Common stock:				
Basic materials	126,875	-	-	126,875
Technology	66,194	-	-	66,194
Financial	54,914	-	-	54,914
Other	95,734	-	-	95,734
Total common stock	<u>343,717</u>	<u>-</u>	<u>-</u>	<u>343,717</u>
Total brokerage accounts	<u>542,416</u>	<u>-</u>	<u>-</u>	<u>542,416</u>
Common/collective trust	<u>-</u>	<u>3,753,772</u>	<u>-</u>	<u>3,753,772</u>
Total investments at fair value	\$ <u>18,267,979</u>	<u>3,753,772</u>	<u>-</u>	<u>22,021,751</u>

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2014 and 2013, respectively.

<u>December 31, 2014</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common/collective trust	\$3,824,007	n/a	Daily	n/a
<u>December 31, 2013</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common/collective trust	\$3,753,772	n/a	Daily	n/a

5. INCOME TAX STATUS:

The Plan obtained a determination letter on April 24, 2012, in which the Internal Revenue Service (IRS) ruled that the Plan, as then designed, was in compliance with the applicable requirements of the Code. The plan administrator believes that the Plan is being operated in accordance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management 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 administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

6. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan at any time. If the Plan is terminated, the rights of all participants to their accounts will remain fully vested.

7. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election and excluding those assets included in brokerage accounts, investments and related interest, and dividend income and net appreciation in fair value of investments presented in the financial statements and supplemental schedule are based on information certified as complete and accurate by the trustee of the Plan as of December 31, 2014 and 2013, and for the years then ended, and were not subjected to any auditing procedures performed by the independent auditors. The following investment information was not certified by the trustee of the Plan as of and for the year ended December 31:

Statement of net assets available for benefits	<u>2014</u>	<u>2013</u>
Investments, at fair value:		
Brokerage accounts	\$ 610,392	542,416
Statement of changes in net assets available for benefits		
Investment loss:		
Brokerage accounts	\$ (11,979)	(58,734)

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 statements of net assets available for benefits.

9. RECONCILIATION 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 Schedule H of Form 5500:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 21,954,614	21,908,514
Participant contributions receivable	(63,251)	(56,208)
Employer contributions receivable	(176)	-
Excess contributions payable	113,590	267,996
Adjustment from fair value to contract value for interest in common/collective trust relating to fully benefit-responsive investment contracts	<u>105,241</u>	<u>14,582</u>
Net assets available for benefits per Schedule H of Form 5500	\$ <u>22,110,018</u>	<u>22,134,884</u>

The following is a reconciliation of the changes in net assets per the financial statements for the years ended December 31, 2014 and 2013 to Schedule H of Form 5500:

	<u>2014</u>	<u>2013</u>
Net change in net assets available for benefits per the financial statements	\$ 46,100	1,691,369
Change in employee contribution receivable	(7,043)	(7,969)
Change in employer contribution receivable	(176)	-
Change in excess contributions payable	(154,406)	29,902
Net change in adjustment from fair value to contract value for interest in common/collective trust relating to fully benefit-responsive investment contracts	<u>90,659</u>	<u>(210,874)</u>
Net change in net assets available for benefits per Schedule H of Form 5500	\$ <u>(24,866)</u>	<u>1,502,428</u>

10. PLAN AMENDMENTS:

Effective January 1, 2014, the Plan was amended such that employees of BSG II were no longer eligible to participate in the Plan. The name of the Plan was changed to Belcan Services Group Limited Partnership Retirement Savings Plan at the time of the change in the eligibility requirements.

Effective July 1, 2014, the Plan was amended to allow, but not require, the Company to make discretionary matching contributions to non-highly compensated employees assigned to PPG Industries Shared Services Facility Group.

Belcan Services Group Limited Partnership
Retirement Savings Plan
EIN: 31-1312685 Plan #002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014

(a)	(b), (c)	(d)	(e)
	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	<u>Common/collective trust</u>		
	Wilmington Trust Retirement and Institutional Services Company Collective Investment Trust III for MetLife Group Annuity Contract No. 25554	**	\$ 3,824,007
	<u>Mutual funds:</u>		
	American Funds New Perspective Fund - R5	**	3,685,522
	Vanguard Equity Income Fund Admiral Shares	**	3,180,562
	T Rowe Price New America Growth	**	2,495,118
	Vanguard Balanced Index Fund Admiral Shares	**	2,258,403
	Vanguard Dividend Growth Fund	**	1,821,681
	Dodge & Cox International Stock Fund	**	1,018,535
	Dodge & Cox Income Fund	**	650,230
	Vanguard Emerging Mkts Stck Indx Fd Signal	**	614,887
	Vanguard Infltn-protect Sec Fund	**	548,282
	Vanguard Total Stck Mkt Index Fund Signal	**	318,534
	T Rowe Price New Horizons Fund	**	270,958
	Vanguard Mid Cap Index Adm Fund	**	203,943
	Vanguard Mid-Cap Growth Fund	**	191,328
	Vanguard Total Inter'l Stock Index Signal	**	61,234
	T Rowe Price Real Estate Fund	**	58,264
	DFA US Small Cap Portfolio	**	49,860
	DFA US Small XM Value Portfolio	**	45,465
	Vanguard REIT Index Fund Signal SHS	**	41,727
	MFS Mid Cap Value Fund R4	**	36,003
	Vanguard Long-term Bond Index	**	28,608
	Total mutual funds		<u>17,579,144</u>
	<u>Brokerage accounts:</u>		
	Insured Deposit	**	141,849
	Dreyfus 696 General Money Market	**	122,584
	Silver Wheaton Corp	**	54,891
	Apple Inc	**	38,633
	Precision Castparts	**	16,862
	Eldorado Gold Corp LTD	**	15,200
	ISIS Pharmaceuticals Inc	**	14,818
	United States Natural Gas Fund LP	**	14,740
	Plains All American Pipeline LP COM	**	13,651
	Ireland Bank-Spons ADR New	**	12,100
	Pacific Ethanol Inc	**	11,900
	ETFS Platinum Trust	**	11,705
	Intel Corporation	**	10,887
	Verizon Communications	**	9,356
	Procter & Gamble Company	**	9,109
	Cisco Systems Inc	**	8,345
	Facebook Inc-Class A	**	7,802
	Rubicon Minerals Corp	**	7,604
	McEwen Mining Inc	**	6,557
	Plum Creek Timber Co Inc	**	6,418

Belcan Services Group Limited Partnership

Retirement Savings Plan

EIN: 31-1312685 Plan #002

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

December 31, 2014

(a)	(b), (c)	(d)	(e)
	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	<u>Brokerage accounts (continued):</u>		
	Chicago Bridge & Iron-NY SHR	**	6,297
	Clovis Oncology Inc	**	6,160
	CBD Energy Limited	**	6,030
	Core Laboratories NV	**	5,415
	NRG Energy Inc New	**	4,878
	iShares Silver Trust	**	4,819
	Freeport McMoran Copper & Gold	**	4,672
	J C Penney Company Inc	**	4,536
	Aurico Gold	**	3,710
	US Silica Holdings Inc	**	3,083
	American Electric Power Company	**	3,036
	Market Vectors Gold Miners	**	2,941
	Central FD CDA	**	2,316
	Goldcorp Inc.	**	1,852
	Sprott Physical Silver Trust	**	1,845
	Direxion Shs Eft Tr Daily Russia Bull	**	1,770
	Cross Timbers Royalty Trust	**	1,559
	Potash Corp Sask	**	883
	Yamana Gold Inc	**	808
	Wayside Technology Group Inc	**	785
	Exxon-Mobil Corporation	**	765
	Iamgold Corporation	**	729
	Annaly Capital Management	**	638
	Chevron Corporation	**	473
	Deere & Company S&P:B	**	442
	AT&T INC	**	437
	Kinross Gold Corp	**	423
	Silvercorp Metals Inc	**	364
	Citigroup Incorporated	**	325
	Frontier Communications Corporation	**	320
	Direxion Daily Technology Bear 3X	**	305
	HSBC Holdings PLC-Spons ADR	**	283
	Thomson Reuters Corporation	**	282
	The Coca-Cola Company	**	253
	GAP, Inc.	**	217
	Avon Products Incorporated	**	169
	Blackstone Group	**	169
	Direxion Daily Small Cap Bear 3X	**	168
	Cenovus Energy Inc	**	165
	VMWARE Inc.	**	165
	Direxionshares Small Cap Bull 3X	**	162
	US Natural Gas Fund	**	148
	Intellipharmaeutics Intl Inc.	**	113
	SPDR Gold Trust	**	113
	Nuverra Environmental Solutions Inc	**	111
	Cannabis Science Inc	**	77
	Direxion Daily Financial Bear 3X	**	63
	Proshares Ultra Silver	**	38

Belcan Services Group Limited Partnership
Retirement Savings Plan
EIN: 31-1312685 Plan #002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)
December 31, 2014

(a)	(b), (c)	(d)	(e)
	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	<u>Brokerage accounts (continued):</u>		
	United States Steel Corp	**	27
	Powershares DB US Dollar	**	24
	Bank of America Corporation	**	18
	Total brokerage accounts		<u>610,392</u>
* Participant loans (4.25% various maturities through 2019)		\$ -	<u>96,475</u>
			<u>\$ 22,110,018</u>

* Party-in-interest

** Funds are participant directed; no cost disclosure required



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BELCAN SERVICES GROUP LIMITED PARTNERSHIP RETIREMENT SAVINGS PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
AT DECEMBER 31, 2014

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party Involve	Description of asset (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
American Funds	American Balanced Fund A		1,326,798			1,252,192		74,606
American Funds	Investment Co.		1,110,430			999,788		110,642
American Funds	Washington Mutual Investors A		1,805,716			1,659,982		145,734
American Funds	Growth Fund of America		1,185,989			1,097,147		88,842
American Funds	SMALLCAP World Fund A		1,685,713			1,674,072		11,641
T. Rowe Price	New America Growth	2,428,464				2,428,464	2,428,464	-
American Funds	EuroPacific Growth R5		1,146,224			1,159,255		(13,031)
American Funds	American Mutual R5		1,267,526			1,280,994		(13,468)
American Funds	Cap Wld Growth Inc R5		1,283,794			1,286,921		(3,127)
The Vanguard Group	Dividend Growth Fund	1,573,578				1,573,578	1,573,578	-
The Vanguard Group	Equity Income Fund - Admiral	3,091,692				3,091,692	3,091,692	-
American Funds	New Perspective R5	3,815,127				3,815,127	3,815,127	-
Dodge & Cox	International Stock	1,169,056				1,169,056	1,169,056	-
The Vanguard Group	Balanced Index - Admiral	2,261,417				2,261,417	2,261,417	-

Belcan Services Group Limited Partnership
Retirement Savings Plan
EIN: 31-1312685 Plan #002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014

(a)	(b), (c)	(d)	(e)
	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	<u>Common/collective trust</u>		
	Wilmington Trust Retirement and Institutional Services Company Collective Investment Trust III for MetLife Group Annuity Contract No. 25554	**	\$ 3,824,007
	<u>Mutual funds:</u>		
	American Funds New Perspective Fund - R5	**	3,685,522
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	T Rowe Price New America Growth	**	2,495,118
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	Dodge & Cox Income Fund	**	650,230
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	Vanguard Infltn-protect Sec Fund	**	548,282
	Vanguard Total Stck Mkt Index Fund Signal	**	318,534
	T Rowe Price New Horizons Fund	**	270,958
	Vanguard Mid Cap Index Adm Fund	**	203,943
	Vanguard Mid-Cap Growth Fund	**	191,328
	Vanguard Total Inter'l Stock Index Signal	**	61,234
	T Rowe Price Real Estate Fund	**	58,264
	DFA US Small Cap Portfolio	**	49,860
	DFA US Small XM Value Portfolio	**	45,465
	Vanguard REIT Index Fund Signal SHS	**	41,727
	MFS Mid Cap Value Fund R4	**	36,003
	Vanguard Long-term Bond Index	**	28,608
	Total mutual funds		<u>17,579,144</u>
	<u>Brokerage accounts:</u>		
	Insured Deposit	**	141,849
	Dreyfus 696 General Money Market	**	122,584
	Silver Wheaton Corp	**	54,891
	Apple Inc	**	38,633
	Precision Castparts	**	16,862
	Eldorado Gold Corp LTD	**	15,200
	ISIS Pharmaceuticals Inc	**	14,818
	United States Natural Gas Fund LP	**	14,740
	Plains All American Pipeline LP COM	**	13,651
	Ireland Bank-Spons ADR New	**	12,100
	Pacific Ethanol Inc	**	11,900
	ETFS Platinum Trust	**	11,705
	Intel Corporation	**	10,887
	Verizon Communications	**	9,356
	Procter & Gamble Company	**	9,109
	Cisco Systems Inc	**	8,345
	Facebook Inc-Class A	**	7,802
	Rubicon Minerals Corp	**	7,604
	McEwen Mining Inc	**	6,557
	Plum Creek Timber Co Inc	**	6,418

Belcan Services Group Limited Partnership
Retirement Savings Plan
EIN: 31-1312685 Plan #002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)
December 31, 2014

(a)	(b), (c)	(d)	(e)
	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	<u>Brokerage accounts (continued):</u>		
	Chicago Bridge & Iron-NY SHR	**	6,297
	Clovis Oncology Inc	**	6,160
	CBD Energy Limited	**	6,030
	Core Laboratories NV	**	5,415
	NRG Energy Inc New	**	4,878
	iShares Silver Trust	**	4,819
	Freeport McMoran Copper & Gold	**	4,672
	J C Penney Company Inc	**	4,536
	Aurico Gold	**	3,710
	US Silica Holdings Inc	**	3,083
	American Electric Power Company	**	3,036
	Market Vectors Gold Miners	**	2,941
	Central FD CDA	**	2,316
	Goldcorp Inc.	**	1,852
	Sprott Physical Silver Trust	**	1,845
	Direxion Shs Eft Tr Daily Russia Bull	**	1,770
	Cross Timbers Royalty Trust	**	1,559
	Potash Corp Sask	**	883
	Yamana Gold Inc	**	808
	Wayside Technology Group Inc	**	785
	Exxon-Mobil Corporation	**	765
	Iamgold Corporation	**	729
	Annaly Capital Management	**	638
	Chevron Corporation	**	473
	Deere & Company S&P:B	**	442
	AT&T INC	**	437
	Kinross Gold Corp	**	423
	Silvercorp Metals Inc	**	364
	Citigroup Incorporated	**	325
	Frontier Communications Corporation	**	320
	Direxion Daily Technology Bear 3X	**	305
	HSBC Holdings PLC-Spons ADR	**	283
	Thomson Reuters Corporation	**	282
	The Coca-Cola Company	**	253
	GAP, Inc.	**	217
	Avon Products Incorporated	**	169
	Blackstone Group	**	169
	Direxion Daily Small Cap Bear 3X	**	168
	Cenovus Energy Inc	**	165
	VMWARE Inc.	**	165
	Direxionshares Small Cap Bull 3X	**	162
	US Natural Gas Fund	**	148
	Intellipharmaeutics Intl Inc.	**	113
	SPDR Gold Trust	**	113
	Nuverra Environmental Solutions Inc	**	111
	Cannabis Science Inc	**	77
	Direxion Daily Financial Bear 3X	**	63
	Proshares Ultra Silver	**	38

Belcan Services Group Limited Partnership
Retirement Savings Plan
EIN: 31-1312685 Plan #002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)
December 31, 2014

(a)	(b), (c)	(d)	(e)
	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	<u>Brokerage accounts (continued):</u>		
	United States Steel Corp	**	27
	Powershares DB US Dollar	**	24
	Bank of America Corporation	**	18
	Total brokerage accounts		<u>610,392</u>
* Participant loans (4.25% various maturities through 2019)		\$ -	<u>96,475</u>
			<u>\$ 22,110,018</u>

* Party-in-interest

** Funds are participant directed; no cost disclosure required