

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 SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶	001	
	1c Effective date of plan 01/01/1984		
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) SUNNYSIDE AUTOMOTIVE, INC 7660 PEARL ROAD MIDDLEBURG HGTS, OH 44130	2b Employer Identification Number (EIN) 34-1411253	2c Plan Sponsor's telephone number 440-243-5588	2d Business code (see instructions) 441110

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	MARY ZIMMERMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 347
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) 305
a(2) Total number of active participants at the end of the plan year	6a(2) 294
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 48
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 342
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 342
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 275
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 7
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 2S	
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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (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>SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SUNNYSIDE AUTOMOTIVE, INC</u>	D Employer Identification Number (EIN) <u>34-1411253</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

MORGAN STANLEY 159 CROCKER PARK BLVD
STE 460
WESTLAKE, OH 44145

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

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

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

MORGAN STANLEY

26-4310632

(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?
27 50	NONE	41524	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ASCENSUS

11-3665754

(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?
37 64 99 15 50	NONE	27327	Yes ☒ No ☐	Yes ☐ No ☒	1272	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:

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
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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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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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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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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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
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
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
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
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

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>SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SUNNYSIDE AUTOMOTIVE, INC</u>		D Employer Identification Number (EIN) <u>34-1411253</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	4009	10475
(2) Participant contributions.....	1b(2)	18000	25664
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		209
(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)	426540	402217
(9) Value of interest in common/collective trusts	1c(9)	2584279	2839057
(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)	11673467	12286762
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14706295	15564384

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	23350	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	23350	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14682945	15564384
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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)	160310	
(B) Participants	2a(1)(B)	822037	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		982347

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)	20725	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20725

(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)	211354	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		211354

(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)		1583
(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)		342210
c Other income.....	2c		59914
d Total income. Add all income amounts in column (b) and enter total.....	2d		1618133

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	667843	
(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)		667843
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	27327	
(3) Investment advisory and management fees.....	2i(3)	41524	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		68851
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		736694

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		881439
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: BARNES-WENDLING CPAS, INC.

(2) EIN: 34-1463411

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		1250
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SUNNYSIDE AUTOMOTIVE, INC</u>	D Employer Identification Number (EIN) <u>34-1411253</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>45-0404698</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
-----------------	-------------------

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.
----------------	---

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): _____

**SUNNYSIDE AUTOMOTIVE, INC. 401(K)
PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 2014 AND 2013
AND YEAR ENDED DECEMBER 31, 2014**

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Sunnyside Automotive, Inc. 401(k) Profit Sharing Plan
Middleburg Heights, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Sunnyside Automotive, Inc. 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

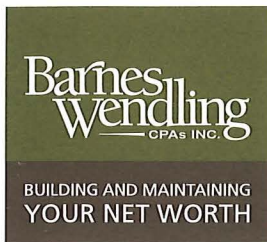
Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation 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's 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Ascensus Inc., the recordkeeper of the Plan, as agent for Ascensus Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the agent of the custodian 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 custodian 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

The supplemental schedules as listed in the table of contents as of and for the year ended December 31, 2014 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the recordkeeper as agent for the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Barnes Wendling CPAs

Cleveland, Ohio
October 6, 2015

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2014	2013
ASSETS		
Cash	\$ 209	\$ -0-
Investments, at fair value:		
Common collective trust	2,839,057	2,584,279
Mutual funds	12,286,762	11,673,467
	<u>15,125,819</u>	<u>14,257,746</u>
Receivables:		
Participant contributions	25,664	-0-
Employer contributions	6,297	4,009
Other non-elective employer contribution	4,178	18,000
Notes receivable from participants	402,217	426,540
	<u>438,356</u>	<u>448,549</u>
	<u>15,564,384</u>	<u>14,706,295</u>
LIABILITIES		
Excess contributions payable	<u>14,928</u>	<u>23,350</u>
Net assets available for benefits, at fair value	15,549,456	14,682,945
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(9,056)</u>	<u>(7,473)</u>
Net assets available for benefits	<u>\$ 15,540,400</u>	<u>\$ 14,675,472</u>

See Notes to Financial Statements

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2014

Net additions to (deductions from) net assets attributed to:		
Investment income (expenses):		
Net appreciation in fair value of investments	\$ 342,210	
Interest and dividends	211,354	
Revenue sharing	59,914	
	<u>613,478</u>	
Investment expenses	<u>(41,524)</u>	
		\$ 571,954
Interest income on notes receivable from participants		20,725
Contributions:		
Participant	807,109	
Employer	158,244	
Other non-elective employer contribution	<u>2,066</u>	
		<u>967,419</u>
Net additions		1,560,098
Deductions from net assets attributed to:		
Benefits paid to participants	667,843	
Administrative expenses	<u>27,327</u>	
		<u>695,170</u>
Net increase		864,928
Net assets available for benefits:		
Beginning of year		<u>14,675,472</u>
End of year		<u><u>\$ 15,540,400</u></u>

See Notes to Financial Statements

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE A - DESCRIPTION OF PLAN

The following description of Sunnyside Automotive, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Sunnyside Automotive, Inc. (the Company, Plan Administrator, and Plan Sponsor) who have completed one year of service as defined by the Plan and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants may contribute up to 100% of pre-tax wages as defined by the Plan, subject to the maximum contribution amounts allowable by law. Effective May 13, 2013, the Plan was amended to allow for after-tax contributions. Employees who have not declined participation in writing or completed a salary deferral agreement as of the date of their eligibility to participate in the Plan will be automatically enrolled in the Plan with a deferral of 6%. The Plan provides for a discretionary employer matching contribution to eligible participants, which was 25% of the first 6% of annual compensation that a participant contributed to the Plan for the year ended December 31, 2014. The Plan also provides for a discretionary employer profit sharing contribution to eligible participants which was \$-0- for the year ended December 31, 2014. In order to be eligible for the employer match and profit sharing contributions, the employee must have completed 1,000 hours of service during the year and be employed on the last day of the Plan year. The Plan provides for the acceptance of rollover contributions from other plans qualified under the Internal Revenue Code (the Code). The Plan also provides for catch-up contributions for participants who reach the age of 50 by the end of the Plan year.

Other Non-Elective Contribution Receivable

The Plan Sponsor has determined a non-elective contribution to the Plan is required for employees who were not provided the opportunity to enroll in the Plan upon their eligibility date. The contribution is recorded as other non-elective contribution receivable in the accompanying statement of net assets available for benefits as of both December 31, 2014 and 2013.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company matching contributions, and allocations of (a) the Company's profit sharing contributions, if any, and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are fully and immediately vested in their deferral contributions and rollover contributions plus actual earnings thereon. Employer matching and profit sharing contributions plus actual earnings thereon vest based on years of continuous service. A participant is 100% vested after six years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance subject to certain Department of Labor (DOL) and Internal Revenue Service (IRS) requirements. Notes receivable terms range from one to five years, or longer for the purchase of a principal residence. Notes receivable are secured by the balance in the participants' accounts and bear interest at rates ranging from 2.00% to 5.25% at December 31, 2014 as determined by the Plan Administrator. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Upon attaining age 59½ or upon termination of service, a participant may elect to receive a partial distribution or a lump-sum amount equal to the value of the participant's vested interest in his or her account. If the value of the vested benefits credited to a participant's account is \$1,000 or less at the time of termination, the entire amount will be distributed to the participant. In the event of a mandatory distribution of amounts greater than \$1,000 but not exceeding \$5,000, the entire amount will be distributed in the form of a direct rollover to an individual retirement account as designated by the Plan Administrator.

Active participants may make hardship withdrawals of their account balance, subject to Plan provisions. A participant who receives a distribution on account of hardship is prohibited from making deferrals for six months after receipt of the distribution.

Forfeited Accounts

Forfeitures may be used to pay the Plan's administrative expenses or to reduce future employer contributions. Unallocated forfeiture balances as of December 31, 2014 and 2013 were \$4,178 and \$248, respectively. In 2014, employer contributions were reduced by \$4,411 from forfeited non-vested accounts. The Company used \$2,171 of forfeited non-vested accounts to reduce Plan expenses.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments contracts held by a defined contribution plan are required 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 statements of net assets available for benefits present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in net assets available for benefits is prepared using the contract value basis for the fully benefit-responsive investment contract.

Investment Valuation

The Plan's investments are reported at fair value based upon the last traded or current bid prices in active markets at the valuation date. Where there are no readily available last traded or current bid prices, fair value is determined as discussed in Note D.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make repayments on a note receivable and the Plan Administrator deems the note receivable to be in default, the balance on the note receivable from the participant is reclassified to benefits paid to participants.

Investment Income Recognition

Purchases and sales of securities are recorded on a trade date basis. Gains and losses on securities transactions are determined using the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Contributions

Participant and employer contributions are recorded and credited to each participant's account when received by the custodian from the Company. Any contributions attributable to the Plan year but not received by the custodian by the last day of the Plan year are recorded as a receivable.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Sharing

Revenue sharing income represents the portion of investment management fees provided to the Plan from the investment fund managers to offset the cost of services provided to the Plan. Revenue sharing, which is included as a component of investment income on the statement of changes in net assets available for benefits, was \$59,914 for the year ended December 31, 2014.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Code are recorded as a liability with a corresponding reduction to contributions. The Plan distributed \$14,928 and \$23,350 in excess contributions during the years ended December 31, 2014 and 2013, respectively, to the applicable participants on March 23, 2015 and March 10, 2014, respectively.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in investment income.

Income Taxes

The Company adopted a prototype non-standardized profit sharing plan which received a favorable opinion letter from the IRS on March 31, 2008, which stated that the form of the Plan as then designed was in accordance with applicable requirements of the Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is currently designed and being operated in compliance with applicable requirements of the Code, and therefore believes the Plan is qualified, and the related trust is tax-exempt.

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 (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) 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 Sponsor believes the Plan is no longer subject to income tax examinations for years prior to 2011.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The Plan has evaluated subsequent events through October 6, 2015, the date the financial statements were available to be issued.

NOTE C - CERTIFICATION AND SUMMARY OF INVESTMENTS

Notes receivable from participants and investment information disclosed in the accompanying financial statements and supplemental schedules, including notes receivable from participants and investments held at December 31, 2014 and 2013, and net appreciation in the fair value of investments, interest, and dividends for the year ended December 31, 2014 were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the record keeper, as agent for the custodian.

The Plan's investments are 100% participant-directed and are held by the custodian. The fair values of investments that represent 5% or more of the Plan's net assets are as follows:

	<u>December 31,</u>	
	<u>2014</u>	<u>2013</u>
Common Collective Trust Fund:		
Federated Capital Preservation Fund	\$2,839,057	\$2,584,279
Mutual Funds:		
Columbia Acorn Fund A	1,535,365	1,601,974
PIMCO High Yield Fund A		1,016,233
Templeton Foreign Fund A	1,474,042	1,636,064
JP Morgan Core Bond Fund A	860,896	817,705
American Funds Washington Mutual		
Investor Fund R4	2,664,531	2,432,527
ClearBridge Small Cap Growth Fund A	1,186,469	1,122,937
ClearBridge Large Cap Growth Fund A	1,400,129	1,302,687
BlackRock High Yield Bond Inv A	1,076,080	

During 2014, the Plan's investments in mutual funds (including gains and losses on investments bought, sold, and held during the year) appreciated in value by \$342,210.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE D - FAIR VALUE MEASUREMENTS

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 (exit price). The three levels of the fair value hierarchy, which are based upon the inputs used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Plan's investments accounted for at fair value as of December 31, 2014 are summarized below:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Common collective trust		\$2,839,057	\$ 2,839,057
Mutual funds:			
Allocated	\$ 522,509		522,509
Fixed income	1,936,976		1,936,976
Foreign value	1,474,042		1,474,042
Growth	4,121,963		4,121,963
Value	3,988,323		3,988,323
Blend	35,929		35,929
Government	<u>207,020</u>		<u>207,020</u>
Total mutual funds	<u>12,286,762</u>		<u>12,286,762</u>
	<u>\$12,286,762</u>	<u>\$2,839,057</u>	<u>\$15,125,819</u>

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

The Plan's investments accounted for at fair value as of December 31, 2013 are summarized below:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Common collective trust		\$2,584,279	\$ 2,584,279
Mutual funds:			
Allocated	\$ 291,844		291,844
Fixed income	1,833,938		1,833,938
Foreign value	1,636,064		1,636,064
Growth	4,027,598		4,027,598
Value	3,661,353		3,661,353
Government	<u>222,670</u>		<u>222,670</u>
Total mutual funds	<u>11,673,467</u>		<u>11,673,467</u>
	<u>\$11,673,467</u>	<u>\$2,584,279</u>	<u>\$14,257,746</u>

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

Mutual funds are valued at the net asset value of shares held by the Plan at year end as reported on the active markets in which the investments are traded.

The common collective trust is valued on a calculated unit value basis which is based on the fair value of the trust's underlying assets, less its liabilities as reported in the trust's audited financial statements. The trust's underlying assets are principally guaranteed interest contracts, synthetic guaranteed interest contracts, and cash equivalents. Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only.

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 as of the reporting date.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE E - INVESTMENT IN COMMON COLLECTIVE TRUST FUND

The Plan has an investment in the Federated Capital Preservation Fund (the Fund), a common collective trust fund. The Fund's investment objective is stability of principal and high current income. The Fund seeks to achieve this objective by investing primarily in stable value products, such as guaranteed investment contracts and synthetic guaranteed investment contracts. Participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance at contract value without restriction and therefore the Fund is considered fully benefit-responsive. Withdrawals or transfers made at the Plan level must be requested 12 months in advance. Administrator does not believe that any events which would limit the Plan's ability to transact at contract value are probable of occurring. Plan Contract value represents deposits made to the contracts, plus earnings at guaranteed crediting rates, less withdrawals and fees. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The investment is presented on the statement of net assets available for benefits at fair value with an adjustment to contract value.

NOTE F - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their total participant account balance.

NOTE G - 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 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.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	December 31,	
	2014	2013
Statement of net assets available for benefits:		
Net assets available for benefits per the accompanying financial statements - at contract value	\$15,540,400	\$14,675,472
Adjustment to fair value from contract value for fully benefit-responsive investment contract	9,056	7,473
Excess contribution payable	<u>14,928</u>	<u>-0-</u>
Net assets available for benefits per the Form 5500 - at fair value	<u>\$15,564,384</u>	<u>\$14,682,945</u>

The following is a reconciliation of net increase per the financial statements to net income per the 5500:

	Year Ended December 31, 2014
Statement of changes in net assets available for benefits:	
Net increase in net assets per the financial statements	\$ 864,928
Less: Prior year adjustment from contract value to fair value for fully benefit-responsive investment contract	(7,473)
Add: Current year adjustment from contract value to fair value for fully benefit-responsive investment contract	9,056
Add: Excess contribution payable at December 31, 2014	<u>14,928</u>
Net income per the Form 5500	<u>\$ 881,439</u>

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2014 and 2013 and Year Ended December 31, 2014

NOTE I - TRANSACTIONS WITH PARTIES-IN-INTEREST

Parties-in-interest transactions include the investment in funds of the custodian, and related dividend income, interest, and the payment of administrative expenses by the Plan. Such transactions are exempt from being prohibited transactions.

NOTE J - DELINQUENT PARTICIPANT CONTRIBUTIONS

As required by ERISA Section 2510.3-102, the Plan Administrator is required to segregate participant contributions to the Plan from its general assets as soon as practicable, but in no event more than 15 business days following the end of the month in which amounts are withheld from wages. The Company remitted to the Plan's custodian late participant contributions totaling \$1,250 during 2014 in accordance with ERISA. The participant contributions of \$1,250 and lost earnings of \$114 were remitted to the Plan on September 29, 2014.

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Year Ended December 31, 2014

EIN - 34-1411253

Plan Number 001

Participant Contributions Transferred Late to Plan	<u>Total that Constitutes Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: ☐				
\$ 700	-	\$ 700	-	\$ 700
550	-	550	-	550
<u>\$ 1,250</u>	<u>-</u>	<u>\$ 1,250</u>	<u>-</u>	<u>\$ 1,250</u>

SUNNYSIDE AUTOMOTIVE, INC. 401(K) PROFIT SHARING PLAN

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

December 31, 2014

EIN - 34-1411253

Plan Number 001

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
Common Collective Trust Fund:				
Federated Capital Preservation Fund	Common Collective Trust	**	\$ 2,839,057	
Mutual Funds:				
Columbia Acorn Fund A	Mutual Fund	**	1,535,365	
Templeton Foreign Fund A	Mutual Fund	**	1,474,042	
JP Morgan Core Bond Fund A	Mutual Fund	**	860,896	
American Funds Income Fund of America R4	Mutual Fund	**	499,056	
American Funds Washington Mutual Investor Fund R4	Mutual Fund	**	2,664,531	
Thornburg Limited-Term U.S. Government R1	Mutual Fund	**	207,020	
ClearBridge Small Cap Growth Fund A	Mutual Fund	**	1,186,469	
Victory Small Company Opportunity Fund A	Mutual Fund	**	702,897	
American Century One Choice 2035A	Mutual Fund	**	4,900	
American Century One Choice 2055A	Mutual Fund	**	1,858	
ClearBridge Large Cap Growth Fund A	Mutual Fund	**	1,400,129	
BlackRock High Yield Bond Inv A	Mutual Fund	**	1,076,080	
American Century One Choice 2015 Fund A	Mutual Fund	**	373	
American Century One Choice 2020 Fund A	Mutual Fund	**	374	
American Century One Choice 2025 Fund A	Mutual Fund	**	376	
American Century One Choice 2030 Fund A	Mutual Fund	**	2,142	
American Century One Choice 2040 Fund A	Mutual Fund	**	10,392	
American Century One Choice 2045 Fund A	Mutual Fund	**	1,902	
American Century One Choice 2050 Fund A	Mutual Fund	**	764	
American Century One Choice in Retirement Fund A	Mutual Fund	**	372	
BlackRock S&P 500 Stock Investor Fund A	Mutual Fund	**	35,929	
Victory Sycamore Established Value Fund A	Mutual Fund	**	620,895	
			12,286,762	
* Participant Loans	2.00% - 5.25%	-0-	402,217	
			<u>\$15,528,036</u>	

* Represents a party-in-interest to the plan.

** Cost omitted for participant directed investments.

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN
Plan Sponsor's Name SUNNYSIDE AUTOMOTIVE, INC

EIN: 34-1411253
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Federated	Federated Capital Preservation	0	2,839,057
	American Funds	American Funds Inc Fund of Amer R4	0	499,056
	American Funds	American Funds Washington Mutual R4	0	2,664,531
	Columbia	Columbia Acorn A	0	1,535,365
	Templeton	Templeton Foreign A	0	1,474,042
	Victory	Victory Established Value A	0	620,895
	Thornburg	Thornburg Ltd-Term U.S. GovtR1	0	207,020

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN
Plan Sponsor's Name SUNNYSIDE AUTOMOTIVE, INC

EIN: 34-1411253
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	JPMorgan	JPMorgan Core Bond A	0	860,896
	Victory	Victory Small Company Opportunity A	0	702,897
	ClearBridge	(CL) ClearBridge Small Cap Growth Fund A	0	1,186,469
	American Century	American Century One Choice In Ret A	0	372
	American Century	American Century One Choice 2015 A	0	373
	American Century	American Century One Choice 2020 A	0	374
	American Century	American Century One Choice 2025 A	0	376

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN
Plan Sponsor's Name SUNNYSIDE AUTOMOTIVE, INC

EIN: 34-1411253
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	American Century	American Century One Choice 2030 A	0	2,142
	American Century	American Century One Choice 2035 A	0	4,900
	American Century	American Century One Choice 2040 A	0	10,392
	American Century	American Century One Choice 2045 A	0	1,902
	American Century	American Century One Choice 2050 A	0	764
	American Century	American Century One Choice 2055 A	0	1,858
	ClearBridge	ClearBridge Large Cap Growth A	0	1,400,129

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name SUNNYSIDE AUTOMOTIVE, INC 401(K) PROFIT SHARING PLAN
Plan Sponsor's Name SUNNYSIDE AUTOMOTIVE, INC

EIN: 34-1411253
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	BlackRock	BlackRock High Yield Bond Inv A	0	1,076,080
	BlackRock	BlackRock S&P 500 Stock Investor A	0	35,929
	Participant's Loan Account	Various Rates and Maturities	0	402,217
	Ascensus Trust Company	Contribution Account	0	209