

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>TELOGIS, INC. 401(K) PLAN</u>	<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;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/23/2008</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/23/2008</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/23/2008</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>TELOGIS, INC.</u> <u>20 ENTERPRISE SUITE 100</u> <u>ALISO VIEJO, CA 92656</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>33-0953006</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>949-389-5500</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>511210</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>33-0953006</u>	2c Plan Sponsor's telephone number <u>949-389-5500</u>	2d Business code (see instructions) <u>511210</u>	
2b Employer Identification Number (EIN) <u>33-0953006</u>					
2c Plan Sponsor's telephone number <u>949-389-5500</u>					
2d Business code (see instructions) <u>511210</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/07/2015</u>	<u>LISA FELDON</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	239
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)	219
a(2) Total number of active participants at the end of the plan year		6a(2)	388
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	24
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	412
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	413
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	229
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	16
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: 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ 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 TELOGIS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TELOGIS, INC.	D Employer Identification Number (EIN) 33-0953006	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	1781	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>TELOGIS, INC. 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TELOGIS, INC.</u>		D Employer Identification Number (EIN) <u>33-0953006</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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	162069	211896
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	101138	89214
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5141608	8284632
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	5404815	8585742

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5404815	8585742
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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)	777485	
(B) Participants	2a(1)(B)	1675452	
(C) Others (including rollovers)	2a(1)(C)	486191	
(2) Noncash contributions	2a(2)	0	2939128
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	63	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	4959	
(F) Other	2b(1)(F)	0	5022
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	494153	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		494153

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		34668
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3472971

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	253873	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		253873
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		36365
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	4	
(4) Other.....	2i(4)	1802	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1806
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		292044

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3180927
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: CLIENT TO DETERMINE PRIOR TO FILING

(2) EIN: 99-9999999

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.		X	
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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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>TELOGIS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TELOGIS, INC.</u>	D Employer Identification Number (EIN) <u>33-0953006</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
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>04-6568107</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
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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): _____



Certified Public Accountants
and Financial Advisors

Telogis, Inc. 401(k) Plan

Financial Statements and
Supplemental Schedules
December 31, 2014

INDEX TO FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

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*Note: Schedules other than that listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator
Telogis, Inc. 401(k) Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan ("Trustee"), 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 December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the Plan Administrator by the Trustee 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 – Supplemental Schedules

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2014 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 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 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.

SQUAR MILNER LLP

Newport Beach, California
September 30, 2015

TELOGIS, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 8,284,632	\$ 5,141,608
Money market fund	211,896	162,069
Total investments at fair value	<u>8,496,528</u>	<u>5,303,677</u>
Receivables:		
Participant contributions	—	1,063
Employer contributions	186,920	86,647
Notes receivable from participants	89,214	101,138
Total receivables	<u>276,134</u>	<u>188,848</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 8,772,662</u></u>	<u><u>\$ 5,492,525</u></u>

TELOGIS, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS

Investment income:	
Net appreciation in fair value of investments	\$ 34,668
Interest and dividend income	494,216
Total investment income	<u>528,884</u>
 Interest income on notes receivable from participants	 <u>4,959</u>
 Contributions:	
Employee	2,160,580
Employer	877,758
Total contributions	<u>3,038,338</u>
 Total additions	 <u>3,572,181</u>

DEDUCTIONS

Benefits paid to participants	253,873
Deemed distributions of participant loans	36,365
Administrative expenses	1,806
Total deductions	<u>292,044</u>

NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS 3,280,137

NET ASSETS AVAILABLE FOR BENEFITS – beginning of year 5,492,525

NET ASSETS AVAILABLE FOR BENEFITS – end of year \$ 8,772,662

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

1. DESCRIPTION OF PLAN

The following description of Telogis, Inc. 401(k) 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 full-time employees of Telogis, Inc. (the “Company”, “Plan Sponsor” or “Plan Administrator”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. Fidelity Management Trust Company (the “Trustee”) is the trustee of the Plan.

Eligibility

Employees over age 21 can elect to participate in the Plan on the first day of the month following completion of at least three consecutive months of service.

Participant Elective Deferral Contributions

Participants may elect to contribute up to a maximum of 90% of eligible compensation, not to exceed the limits of the Internal Revenue Code (the “IRC” or “Code”). Tax laws limit the amount of compensation that may be taken into account each Plan year; the maximum amount for the 2014 Plan year is \$260,000. The maximum contribution allowed for 2014 was \$17,500. Participants over the age of 50 can defer an additional amount in excess of the dollar limit in the Code which was \$5,500 for the 2014 Plan year. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Employer Contributions

The Company may make discretionary matching and profit sharing contributions. Matching contributions are 100% of the participant’s deferral up to the first 4% of eligible compensation to employees participating in the Plan. There were no discretionary profit sharing contributions in 2014 and 2013.

Participant Accounts

Each participant’s account is credited with the participant’s and Company’s contributions and allocation of Plan earnings and administrative expenses. Allocations are based on participant earnings or account balances, as defined. Participants direct the investment of their contributions and employer contributions into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

1. DESCRIPTION OF PLAN (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions is based on years of service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	25%
2	50%
3	75%
4	100%

In addition, participants become fully vested in employer contributions upon death or permanent disability.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000. The loan may not exceed 50% of the participant's vested account balance. Loan transactions are treated as a transfer between the respective investment fund and the loan fund. The loans are collateralized by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator over a period not to exceed ten years. Principal and interest is paid ratably through semimonthly payroll deductions. The interest rate on borrowings was 5.5% per annum as of December 31, 2014 and 2013.

Payment of Benefits

Upon termination of service due to death, disability or retirement, a participant may elect to receive a lump-sum equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. All vested account balances not exceeding \$1,000 will be immediately distributed in a lump-sum payment. Participants may also elect to rollover their account to another tax deferred account or remain in the Plan until they are legally required to begin taking distributions. Participants who are current employees and over age 59½ can elect to receive distributions.

Hardship Withdrawals

A withdrawal from a participant's account may be permitted if the participant has a financial hardship for certain specific reasons as defined in the Plan document and upon approval by the Plan Administrator. After making a hardship withdrawal, a participant is suspended from making additional contributions for a period of six months from the effective date of such withdrawal. The minimum hardship withdrawal is \$500.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

1. DESCRIPTION OF PLAN (continued)

Forfeitures

The unvested portion of a terminated participant's employer contributions account will be forfeited and used to reduce future contributions of the Company or to pay Plan expenses. The Plan used \$45,566 and \$55,209 of forfeited amounts to reduce employer contributions for the year ended December 31, 2014 and 2013, respectively. The Plan had \$9,328 and \$1,043 in unused forfeitures at December 31, 2014 and 2013, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate or amend the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements and related schedules in conformity with GAAP requires management and the Trustee to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments in registered investment companies, which consist of mutual funds and money market funds, are stated at fair value based on units of participation as certified by the Trustee. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. The net realized and unrealized gains and losses are reflected in the statement of changes in net assets available for benefits as net appreciation in the fair value of investments.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Administrative Fees and Plan Expenses

Certain administrative expenses are paid by the Company and, accordingly, are not reflected in the accompanying financial statements of the Plan. Administrative fees and plan expenses (exclusive of investment related expenses) for the year ended December 31, 2014, totaled \$10,536, of which \$1,806 was paid by the Plan (Note 6) and \$8,730 was paid by the Company.

New Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-12, *Plan Accounting: Defined Benefit Pension Plans, Topic 960; Defined Contribution Plans, Topic 962; and Health and Welfare Benefit Plans, Topic 965: Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. Following is a summary of the revised guidance contained in ASU 2015-12:

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Accounting Pronouncements (continued)

Part 1 amendments designate contract value as the only required measure for fully benefit-responsive investment contracts; Part II amendments eliminate the requirement that plans disclose: (a) individual investments that represent 5 percent or more of net assets available for benefits; and (b) the net appreciation or depreciation for investments by general type requirements for both participant-directed investments and nonparticipant-directed investments. Part III amendments provide a practical expedient to permit plans to measure investments and investment-related accounts (e.g., a liability for a pending trade with a broker) as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

The amendments are effective for all plan years beginning after December 15, 2015. Earlier application of any or all of the three parts is permitted. The amendments in Part I and Part II should be applied retrospectively for all financial statements presented, and the amendments in Part III should be applied prospectively. This ASU should not change the Plan's total net assets available for benefits; however, it may affect the presentation of the financial statements and the information contained in the disclosures. Plan management is currently reviewing the full impact of these amendments on the Plan's financial statement presentation, which will be effective for the Plan's financial statements for the Plan year ended December 31, 2016.

Subsequent Events

The Plan evaluated subsequent events for their potential impact on the financial statements and disclosures through September 30, 2015, which is the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE (UNAUDITED)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Information regarding all investments at fair value, investment income, notes receivable from participants and interest income on notes receivable from participants as shown in the accompanying financial statements and supplemental schedules, has been certified by the Trustee as being complete and accurate.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

3. INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE (UNAUDITED) (continued)

Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA states, in part, that any statement of information prepared and certified as complete and accurate by the Plan's Trustee need not be audited or reported on by an independent auditor. Pursuant to that regulation, the Plan Administrator has instructed its independent auditors not to perform any auditing procedures with respect to information as of and for the years ended December 31, 2014 and 2013 certified by the Trustee.

4. INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Fidelity Blue Chip Growth Fund	\$ 626,848	\$ 386,526
Fidelity Freedom 2040 Fund	\$ 1,088,269	\$ 633,408
Fidelity Freedom 2035 Fund	\$ 766,625	\$ 397,335

5. FAIR VALUE MEASUREMENTS

The Plan accounts for its investments in accordance with ASC No. 820, *Fair Value Measurement*. ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs used to measure fair value are as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

5. FAIR VALUE MEASUREMENTS (continued)

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and supported by little or no market activity and are significant to the fair value measurement.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

- Mutual funds: Valued at the daily closing prices reported by the fund. Mutual funds held by the plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified as Level 1 investments.
- Money market fund: The shares of the money market fund is valued at quoted market prices on an exchange which is an active market, which represent asset values of shares held by the Plan at year end and is classified as a Level 1 investment.

As of December 31, 2014, the Plan did not hold any Level 3 investments. There have been no changes in the methodologies used to measure fair value during the year ended December 31, 2014.

The preceding methods described 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.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

5. FAIR VALUE MEASUREMENTS (continued)

The following tables set forth by level, within the ASC 820 fair value hierarchy, the Plan's assets measured at fair value on a recurring basis as of December 31, 2014:

<i>Assets at Fair Value as of December 31, 2014</i>				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	\$ 131,605	\$ —	\$ —	\$ 131,605
International funds	706,580	—	—	706,580
Large blend	804,206	—	—	804,206
Large growth	1,665,250	—	—	1,665,250
Large value	118,349	—	—	118,349
Lifecycle funds	3,053,840	—	—	3,053,840
Mid blend	510,358	—	—	510,358
Mid growth	26,563	—	—	26,563
Mid value	88,689	—	—	88,689
Small blend	275,184	—	—	275,184
Small value	108,058	—	—	108,058
Specialty funds	221,563	—	—	221,563
Bond funds	574,387	—	—	574,387
Total	<u>8,284,632</u>	<u>—</u>	<u>—</u>	<u>8,284,632</u>
Money market fund	<u>211,896</u>	<u>—</u>	<u>—</u>	<u>211,896</u>
Total investments at fair value	<u>\$ 8,496,528</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8,496,528</u>

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

5. FAIR VALUE MEASUREMENTS (continued)

<i>Assets at Fair Value as of December 31, 2013</i>				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	\$ 76,328	\$ —	\$ —	\$ 76,328
International funds	494,025	—	—	494,025
Large blend	486,901	—	—	486,901
Large growth	1,107,418	—	—	1,107,418
Large value	68,671	—	—	68,671
Lifecycle funds	1,705,312	—	—	1,705,312
Mid blend	315,676	—	—	315,676
Mid growth	5,008	—	—	5,008
Mid value	51,210	—	—	51,210
Small blend	163,502	—	—	163,502
Small value	113,272	—	—	113,272
Specialty funds	197,654	—	—	197,654
Bond funds	356,631	—	—	356,631
Total	5,141,608	—	—	5,141,608
Money market fund	162,069	—	—	162,069
Total investments at fair value	<u>\$ 5,303,677</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 5,303,677</u>

6. PARTY-IN-INTEREST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. Certain Plan investments are shares of mutual funds managed by Fidelity. The Plan issues loans to participants, which are secured by the balances in the participants' accounts. The Plan paid certain administrative expenses totaling \$1,806 to Fidelity in 2014. These transactions qualify as party in interest transactions for which a statutory exemption exists.

7. TAX STATUS

The Plan obtained its latest determination opinion letter on March 31, 2008, in which the Internal Revenue Service (the "IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

7. TAX STATUS (continued)

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 organization 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 the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions and the Plan could be subject to income tax if certain issues were found by the IRS that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

8. 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 at December 31, 2014:

Total net assets available for benefits per financial statements	\$ 8,772,662
Less: employer contributions receivable, current year	<u>(186,920)</u>
Net assets available for benefits per the Form 5500	<u>\$ 8,585,742</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 at December 31, 2014:

Net increase in net assets per the financial statements	\$ 3,280,137
Less: employer contributions receivable, current year	(186,920)
Add: employer contributions receivable, prior year	86,647
Add: participant contributions receivable, prior year	<u>1,063</u>
Total additions per Form 5500	<u>\$ 3,180,927</u>

9. DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2014, the Company retained certain employee deferral elections beyond the maximum limitations as defined by the Department of Labor Code of Federal Regulations Title 29, Chapter XXV, Part 2510.3-102. The withholdings are subject to interest due to the Plan and tax penalties due to the IRS. The interest due on the late deposits has been paid to the Plan as of September 28, 2015. The Plan Sponsor believes there were no other nonexempt transactions during the year ended December 31, 2014.

SUPPLEMENTAL SCHEDULES

TELOGIS, INC. 401(k) PLAN**EIN: 33-0953006****Plan No. 001****SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)****December 31, 2014**

(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
		Money Market Fund:		
*	Fidelity Investments	Fidelity Retire Money Market	**	\$ 211,896
		Mutual Funds:		
*	Fidelity Investments	Fidelity Fund	**	18,836
*	Fidelity Investments	Fidelity Puritan Fund	**	131,605
*	Fidelity Investments	Fidelity Value Strategies Fund	**	55,388
*	Fidelity Investments	Fidelity Equity-Income Fund	**	37,161
*	Fidelity Investments	Fidelity Investment Grade Bond Fund	**	108,224
*	Fidelity Investments	Fidelity Intermediate Bond Fund	**	247,256
*	Fidelity Investments	Fidelity Value Fund	**	88,689
*	Fidelity Investments	Fidelity OTC Portfolio	**	397,015
*	Fidelity Investments	Fidelity Overseas Fund	**	196,301
*	Fidelity Investments	Fidelity Leveraged Company Stock Fund	**	309,549
*	Fidelity Investments	Fidelity Real Estate Investment Portfolio	**	221,563
*	Fidelity Investments	Fidelity International Discovery Fund	**	265,333
*	Fidelity Investments	Fidelity Capital Appreciation Fund	**	348,424
*	Fidelity Investments	Fidelity Blue Chip Growth Fund	**	626,848
*	Fidelity Investments	Fidelity Equity Dividend Income Fund	**	48,516
*	Fidelity Investments	Fidelity Growth Strategies Fund	**	26,563
*	Fidelity Investments	Fidelity Dividend Growth Fund	**	258,814
*	Fidelity Investments	Fidelity Export and Multinational Fund	**	228,376
*	Fidelity Investments	Fidelity International Capital Appreciation Fund	**	244,946
*	Fidelity Investments	Fidelity Small Cap Stock	**	287
*	Fidelity Investments	Fidelity Large Cap Stock Fund	**	135,823
*	Fidelity Investments	Fidelity Freedom Income Fund	**	72,117
*	Fidelity Investments	Fidelity Freedom 2010 Fund	**	6,235
*	Fidelity Investments	Fidelity Freedom 2020 Fund	**	70,172
*	Fidelity Investments	Fidelity Freedom 2030 Fund	**	293,644
*	Fidelity Investments	Fidelity Small Cap Discovery Fund	**	274,897
*	Fidelity Investments	Spartan Total Market Index Fund	**	315,947
*	Fidelity Investments	Spartan Extended Market Index Fund	**	145,421
*	Fidelity Investments	Fidelity Short-Term Bond Fund	**	24,966
*	Fidelity Investments	Fidelity Fifty	**	45,752
*	Fidelity Investments	Fidelity Stock Selector Large Cap Fund	**	32,672
*	Fidelity Investments	Fidelity Freedom 2040 Fund	**	1,088,269
*	Fidelity Investments	Fidelity Total Bond Fund	**	193,940

(continued)

TELOGIS, INC. 401(k) PLAN
EIN: 33-0953006
Plan No. 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

(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
*	Fidelity Investments	Fidelity Value Discovery Fund	**	\$ 93,621
*	Fidelity Investments	Fidelity Freedom 2015 Fund	**	10,037
*	Fidelity Investments	Fidelity Freedom 2025 Fund	**	124,171
*	Fidelity Investments	Fidelity Freedom 2035 Fund	**	766,625
*	Fidelity Investments	Fidelity Small Cap Value Fund	**	108,058
*	Fidelity Investments	Fidelity Freedom 2045 Fund	**	298,158
*	Fidelity Investments	Fidelity Freedom 2050 Fund	**	247,650
*	Fidelity Investments	Fidelity Freedom 2055 Fund	**	76,763
		Total investments		<u>8,496,528</u>
*	Participant Loans	Interest of 5.5% per annum	—	<u>89,214</u>
		Total		<u><u>\$ 8,585,742</u></u>

* A party-in-interest as defined by ERISA.

** Disclosure of this information is not required by the Department of Labor's Rules and Regulations for Reporting and disclosure under ERISA when the account is participant directed.

TELOGIS, INC. 401(k) PLAN
EIN: 33-0953006
Plan No. 001
SCHEDULE H, LINE 4a – SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2014

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002- 51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: ☒				
\$82,068	\$ –	\$ 82,068	\$ –	\$ –



Certified Public Accountants
and Financial Advisors

Telogis, Inc. 401(k) Plan

Financial Statements and
Supplemental Schedules
December 31, 2014

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*Note: Schedules other than that listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator
Telogis, Inc. 401(k) Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan ("Trustee"), 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 December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the Plan Administrator by the Trustee 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 – Supplemental Schedules

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2014 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 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 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.

SQUAR MILNER LLP

Newport Beach, California
September 30, 2015

TELOGIS, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 8,284,632	\$ 5,141,608
Money market fund	211,896	162,069
Total investments at fair value	<u>8,496,528</u>	<u>5,303,677</u>
Receivables:		
Participant contributions	—	1,063
Employer contributions	186,920	86,647
Notes receivable from participants	89,214	101,138
Total receivables	<u>276,134</u>	<u>188,848</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 8,772,662</u></u>	<u><u>\$ 5,492,525</u></u>

TELOGIS, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS

Investment income:	
Net appreciation in fair value of investments	\$ 34,668
Interest and dividend income	<u>494,216</u>
Total investment income	<u>528,884</u>
 Interest income on notes receivable from participants	 <u>4,959</u>
 Contributions:	
Employee	2,160,580
Employer	<u>877,758</u>
Total contributions	<u>3,038,338</u>
 Total additions	 <u>3,572,181</u>

DEDUCTIONS

Benefits paid to participants	253,873
Deemed distributions of participant loans	36,365
Administrative expenses	<u>1,806</u>
Total deductions	<u>292,044</u>

NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS 3,280,137

NET ASSETS AVAILABLE FOR BENEFITS – beginning of year 5,492,525

NET ASSETS AVAILABLE FOR BENEFITS – end of year \$ 8,772,662

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

1. DESCRIPTION OF PLAN

The following description of Telogis, Inc. 401(k) 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 full-time employees of Telogis, Inc. (the “Company”, “Plan Sponsor” or “Plan Administrator”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. Fidelity Management Trust Company (the “Trustee”) is the trustee of the Plan.

Eligibility

Employees over age 21 can elect to participate in the Plan on the first day of the month following completion of at least three consecutive months of service.

Participant Elective Deferral Contributions

Participants may elect to contribute up to a maximum of 90% of eligible compensation, not to exceed the limits of the Internal Revenue Code (the “IRC” or “Code”). Tax laws limit the amount of compensation that may be taken into account each Plan year; the maximum amount for the 2014 Plan year is \$260,000. The maximum contribution allowed for 2014 was \$17,500. Participants over the age of 50 can defer an additional amount in excess of the dollar limit in the Code which was \$5,500 for the 2014 Plan year. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Employer Contributions

The Company may make discretionary matching and profit sharing contributions. Matching contributions are 100% of the participant’s deferral up to the first 4% of eligible compensation to employees participating in the Plan. There were no discretionary profit sharing contributions in 2014 and 2013.

Participant Accounts

Each participant’s account is credited with the participant’s and Company’s contributions and allocation of Plan earnings and administrative expenses. Allocations are based on participant earnings or account balances, as defined. Participants direct the investment of their contributions and employer contributions into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

1. DESCRIPTION OF PLAN (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions is based on years of service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	25%
2	50%
3	75%
4	100%

In addition, participants become fully vested in employer contributions upon death or permanent disability.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000. The loan may not exceed 50% of the participant's vested account balance. Loan transactions are treated as a transfer between the respective investment fund and the loan fund. The loans are collateralized by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator over a period not to exceed ten years. Principal and interest is paid ratably through semimonthly payroll deductions. The interest rate on borrowings was 5.5% per annum as of December 31, 2014 and 2013.

Payment of Benefits

Upon termination of service due to death, disability or retirement, a participant may elect to receive a lump-sum equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. All vested account balances not exceeding \$1,000 will be immediately distributed in a lump-sum payment. Participants may also elect to rollover their account to another tax deferred account or remain in the Plan until they are legally required to begin taking distributions. Participants who are current employees and over age 59½ can elect to receive distributions.

Hardship Withdrawals

A withdrawal from a participant's account may be permitted if the participant has a financial hardship for certain specific reasons as defined in the Plan document and upon approval by the Plan Administrator. After making a hardship withdrawal, a participant is suspended from making additional contributions for a period of six months from the effective date of such withdrawal. The minimum hardship withdrawal is \$500.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

1. DESCRIPTION OF PLAN (continued)

Forfeitures

The unvested portion of a terminated participant's employer contributions account will be forfeited and used to reduce future contributions of the Company or to pay Plan expenses. The Plan used \$45,566 and \$55,209 of forfeited amounts to reduce employer contributions for the year ended December 31, 2014 and 2013, respectively. The Plan had \$9,328 and \$1,043 in unused forfeitures at December 31, 2014 and 2013, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate or amend the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements and related schedules in conformity with GAAP requires management and the Trustee to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments in registered investment companies, which consist of mutual funds and money market funds, are stated at fair value based on units of participation as certified by the Trustee. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. The net realized and unrealized gains and losses are reflected in the statement of changes in net assets available for benefits as net appreciation in the fair value of investments.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2014 and 2013. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Administrative Fees and Plan Expenses

Certain administrative expenses are paid by the Company and, accordingly, are not reflected in the accompanying financial statements of the Plan. Administrative fees and plan expenses (exclusive of investment related expenses) for the year ended December 31, 2014, totaled \$10,536, of which \$1,806 was paid by the Plan (Note 6) and \$8,730 was paid by the Company.

New Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-12, *Plan Accounting: Defined Benefit Pension Plans, Topic 960; Defined Contribution Plans, Topic 962; and Health and Welfare Benefit Plans, Topic 965: Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. Following is a summary of the revised guidance contained in ASU 2015-12:

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Accounting Pronouncements (continued)

Part 1 amendments designate contract value as the only required measure for fully benefit-responsive investment contracts; Part II amendments eliminate the requirement that plans disclose: (a) individual investments that represent 5 percent or more of net assets available for benefits; and (b) the net appreciation or depreciation for investments by general type requirements for both participant-directed investments and nonparticipant-directed investments. Part III amendments provide a practical expedient to permit plans to measure investments and investment-related accounts (e.g., a liability for a pending trade with a broker) as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

The amendments are effective for all plan years beginning after December 15, 2015. Earlier application of any or all of the three parts is permitted. The amendments in Part I and Part II should be applied retrospectively for all financial statements presented, and the amendments in Part III should be applied prospectively. This ASU should not change the Plan's total net assets available for benefits; however, it may affect the presentation of the financial statements and the information contained in the disclosures. Plan management is currently reviewing the full impact of these amendments on the Plan's financial statement presentation, which will be effective for the Plan's financial statements for the Plan year ended December 31, 2016.

Subsequent Events

The Plan evaluated subsequent events for their potential impact on the financial statements and disclosures through September 30, 2015, which is the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE (UNAUDITED)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Information regarding all investments at fair value, investment income, notes receivable from participants and interest income on notes receivable from participants as shown in the accompanying financial statements and supplemental schedules, has been certified by the Trustee as being complete and accurate.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

3. INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE (UNAUDITED) (continued)

Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA states, in part, that any statement of information prepared and certified as complete and accurate by the Plan's Trustee need not be audited or reported on by an independent auditor. Pursuant to that regulation, the Plan Administrator has instructed its independent auditors not to perform any auditing procedures with respect to information as of and for the years ended December 31, 2014 and 2013 certified by the Trustee.

4. INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Fidelity Blue Chip Growth Fund	\$ 626,848	\$ 386,526
Fidelity Freedom 2040 Fund	\$ 1,088,269	\$ 633,408
Fidelity Freedom 2035 Fund	\$ 766,625	\$ 397,335

5. FAIR VALUE MEASUREMENTS

The Plan accounts for its investments in accordance with ASC No. 820, *Fair Value Measurement*. ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs used to measure fair value are as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

5. FAIR VALUE MEASUREMENTS (continued)

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and supported by little or no market activity and are significant to the fair value measurement.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

- Mutual funds: Valued at the daily closing prices reported by the fund. Mutual funds held by the plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified as Level 1 investments.
- Money market fund: The shares of the money market fund is valued at quoted market prices on an exchange which is an active market, which represent asset values of shares held by the Plan at year end and is classified as a Level 1 investment.

As of December 31, 2014, the Plan did not hold any Level 3 investments. There have been no changes in the methodologies used to measure fair value during the year ended December 31, 2014.

The preceding methods described 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.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

5. FAIR VALUE MEASUREMENTS (continued)

The following tables set forth by level, within the ASC 820 fair value hierarchy, the Plan's assets measured at fair value on a recurring basis as of December 31, 2014:

<i>Assets at Fair Value as of December 31, 2014</i>				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	\$ 131,605	\$ —	\$ —	\$ 131,605
International funds	706,580	—	—	706,580
Large blend	804,206	—	—	804,206
Large growth	1,665,250	—	—	1,665,250
Large value	118,349	—	—	118,349
Lifecycle funds	3,053,840	—	—	3,053,840
Mid blend	510,358	—	—	510,358
Mid growth	26,563	—	—	26,563
Mid value	88,689	—	—	88,689
Small blend	275,184	—	—	275,184
Small value	108,058	—	—	108,058
Specialty funds	221,563	—	—	221,563
Bond funds	574,387	—	—	574,387
Total	<u>8,284,632</u>	<u>—</u>	<u>—</u>	<u>8,284,632</u>
Money market fund	<u>211,896</u>	<u>—</u>	<u>—</u>	<u>211,896</u>
Total investments at fair value	<u>\$ 8,496,528</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8,496,528</u>

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

5. FAIR VALUE MEASUREMENTS (continued)

<i>Assets at Fair Value as of December 31, 2013</i>				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	\$ 76,328	\$ —	\$ —	\$ 76,328
International funds	494,025	—	—	494,025
Large blend	486,901	—	—	486,901
Large growth	1,107,418	—	—	1,107,418
Large value	68,671	—	—	68,671
Lifecycle funds	1,705,312	—	—	1,705,312
Mid blend	315,676	—	—	315,676
Mid growth	5,008	—	—	5,008
Mid value	51,210	—	—	51,210
Small blend	163,502	—	—	163,502
Small value	113,272	—	—	113,272
Specialty funds	197,654	—	—	197,654
Bond funds	356,631	—	—	356,631
Total	5,141,608	—	—	5,141,608
Money market fund	162,069	—	—	162,069
Total investments at fair value	<u>\$ 5,303,677</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 5,303,677</u>

6. PARTY-IN-INTEREST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. Certain Plan investments are shares of mutual funds managed by Fidelity. The Plan issues loans to participants, which are secured by the balances in the participants' accounts. The Plan paid certain administrative expenses totaling \$1,806 to Fidelity in 2014. These transactions qualify as party in interest transactions for which a statutory exemption exists.

7. TAX STATUS

The Plan obtained its latest determination opinion letter on March 31, 2008, in which the Internal Revenue Service (the "IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

TELOGIS, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

7. TAX STATUS (continued)

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 organization 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 the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions and the Plan could be subject to income tax if certain issues were found by the IRS that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

8. 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 at December 31, 2014:

Total net assets available for benefits per financial statements	\$ 8,772,662
Less: employer contributions receivable, current year	<u>(186,920)</u>
Net assets available for benefits per the Form 5500	<u>\$ 8,585,742</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 at December 31, 2014:

Net increase in net assets per the financial statements	\$ 3,280,137
Less: employer contributions receivable, current year	(186,920)
Add: employer contributions receivable, prior year	86,647
Add: participant contributions receivable, prior year	<u>1,063</u>
Total additions per Form 5500	<u>\$ 3,180,927</u>

9. DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2014, the Company retained certain employee deferral elections beyond the maximum limitations as defined by the Department of Labor Code of Federal Regulations Title 29, Chapter XXV, Part 2510.3-102. The withholdings are subject to interest due to the Plan and tax penalties due to the IRS. The interest due on the late deposits has been paid to the Plan as of September 28, 2015. The Plan Sponsor believes there were no other nonexempt transactions during the year ended December 31, 2014.

SUPPLEMENTAL SCHEDULES

TELOGIS, INC. 401(k) PLAN**EIN: 33-0953006****Plan No. 001****SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)****December 31, 2014**

(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
		Money Market Fund:		
*	Fidelity Investments	Fidelity Retire Money Market	**	\$ 211,896
		Mutual Funds:		
*	Fidelity Investments	Fidelity Fund	**	18,836
*	Fidelity Investments	Fidelity Puritan Fund	**	131,605
*	Fidelity Investments	Fidelity Value Strategies Fund	**	55,388
*	Fidelity Investments	Fidelity Equity-Income Fund	**	37,161
*	Fidelity Investments	Fidelity Investment Grade Bond Fund	**	108,224
*	Fidelity Investments	Fidelity Intermediate Bond Fund	**	247,256
*	Fidelity Investments	Fidelity Value Fund	**	88,689
*	Fidelity Investments	Fidelity OTC Portfolio	**	397,015
*	Fidelity Investments	Fidelity Overseas Fund	**	196,301
*	Fidelity Investments	Fidelity Leveraged Company Stock Fund	**	309,549
*	Fidelity Investments	Fidelity Real Estate Investment Portfolio	**	221,563
*	Fidelity Investments	Fidelity International Discovery Fund	**	265,333
*	Fidelity Investments	Fidelity Capital Appreciation Fund	**	348,424
*	Fidelity Investments	Fidelity Blue Chip Growth Fund	**	626,848
*	Fidelity Investments	Fidelity Equity Dividend Income Fund	**	48,516
*	Fidelity Investments	Fidelity Growth Strategies Fund	**	26,563
*	Fidelity Investments	Fidelity Dividend Growth Fund	**	258,814
*	Fidelity Investments	Fidelity Export and Multinational Fund	**	228,376
*	Fidelity Investments	Fidelity International Capital Appreciation Fund	**	244,946
*	Fidelity Investments	Fidelity Small Cap Stock	**	287
*	Fidelity Investments	Fidelity Large Cap Stock Fund	**	135,823
*	Fidelity Investments	Fidelity Freedom Income Fund	**	72,117
*	Fidelity Investments	Fidelity Freedom 2010 Fund	**	6,235
*	Fidelity Investments	Fidelity Freedom 2020 Fund	**	70,172
*	Fidelity Investments	Fidelity Freedom 2030 Fund	**	293,644
*	Fidelity Investments	Fidelity Small Cap Discovery Fund	**	274,897
*	Fidelity Investments	Spartan Total Market Index Fund	**	315,947
*	Fidelity Investments	Spartan Extended Market Index Fund	**	145,421
*	Fidelity Investments	Fidelity Short-Term Bond Fund	**	24,966
*	Fidelity Investments	Fidelity Fifty	**	45,752
*	Fidelity Investments	Fidelity Stock Selector Large Cap Fund	**	32,672
*	Fidelity Investments	Fidelity Freedom 2040 Fund	**	1,088,269
*	Fidelity Investments	Fidelity Total Bond Fund	**	193,940

(continued)

TELOGIS, INC. 401(k) PLAN
EIN: 33-0953006
Plan No. 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

(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
*	Fidelity Investments	Fidelity Value Discovery Fund	**	\$ 93,621
*	Fidelity Investments	Fidelity Freedom 2015 Fund	**	10,037
*	Fidelity Investments	Fidelity Freedom 2025 Fund	**	124,171
*	Fidelity Investments	Fidelity Freedom 2035 Fund	**	766,625
*	Fidelity Investments	Fidelity Small Cap Value Fund	**	108,058
*	Fidelity Investments	Fidelity Freedom 2045 Fund	**	298,158
*	Fidelity Investments	Fidelity Freedom 2050 Fund	**	247,650
*	Fidelity Investments	Fidelity Freedom 2055 Fund	**	76,763
		Total investments		<u>8,496,528</u>
*	Participant Loans	Interest of 5.5% per annum	—	<u>89,214</u>
		Total		<u><u>\$ 8,585,742</u></u>

* A party-in-interest as defined by ERISA.

** Disclosure of this information is not required by the Department of Labor's Rules and Regulations for Reporting and disclosure under ERISA when the account is participant directed.

TELOGIS, INC. 401(k) PLAN
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SCHEDULE H, LINE 4a – SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2014

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002- 51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: ☒				
\$82,068	\$ –	\$ 82,068	\$ –	\$ –