

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2014
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <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>WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>12/20/1969</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WHEELER MACHINERY CO.</u> <u>4901 WEST 2100 SOUTH</u> <u>SALT LAKE CITY, UT 84120</u>	2b Employer Identification Number (EIN) <u>87-0306419</u> 2c Plan Sponsor's telephone number <u>801-978-1424</u> 2d Business code (see instructions) <u>453990</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/13/2015</u>	<u>JEFFREY A IPSEN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/13/2015</u>	<u>JEFFREY A IPSEN</u>
	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 WHEELER MACHINERY CO. 4901 WEST 2100 SOUTH SALT LAKE CITY, UT 84120	3b Administrator's EIN 87-0306419 3c Administrator's telephone number 801-978-1424 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 328
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 283 6a(2) 288 6b 1 6c 49 6d 338 6e 0 6f 338 6g 338 6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 3D 2T 2S 2F b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WHEELER MACHINERY CO.	D Employer Identification Number (EIN) 87-0306419

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE & ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	006764	338	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	6393

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

RBC CAPITAL MARKETS CORPORATION
60 SOUTH 6TH STREET
MINNEAPOLIS, MN 55402

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	6393	SERVICES TO INSURER OR PLAN	4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule A (Form 5500) 2014
v. 140124

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end.....	4	5395077
5 Current value of plan's interest under this contract in separate accounts at year end	5	555267

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier.....	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year.....	7b	4886213
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c Additions: (1) Contributions deposited during the year.....	7c(1)	367260	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	86304	
(4) Transferred from separate account.....	7c(4)	17073	
(5) Other (specify below)	7c(5)	1586460	
▶ LOAN REPAYMENTS TRANSFERS IN MISC IN / FORFEITURE CREDITS			

(6) Total additions.....	7c(6)	2057097
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d Total of balance and additions (add lines 7b and 7c(6))	7d	6943310
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	623184	
(2) Administration charge made by carrier	7e(2)	311	
(3) Transferred to separate account.....	7e(3)	39345	
(4) Other (specify below)	7e(4)	885393	
▶ LOAN INITIATIONS TRANSFERS OUT MISC OUT / FORFEITURES DEBITS			

(5) Total deductions.....	7e(5)	1548233
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	5395077
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

A Name of plan <u>WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WHEELER MACHINERY CO.</u>	D Employer Identification Number (EIN) <u>87-0306419</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

22-1211670

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

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

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

WELLS FARGO ADVISORS FINANCIAL NETW

48-1305000

(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?
33 53 61 71	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	57360	Yes ☐ No ☒

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

NFP SECURITIES, INC.

74-2794194

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	22377	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CARVER FLOREK & JAMES CPA'S

52-2408237

(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?
10	NONE	7700	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)

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(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?
13 15 37 50 64	NONE	4810	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

FIRST WEST RETIREMENT SOLUTIONS

87-0462192

(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?
56	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	333	Yes ☐ No ☒

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
15 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	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
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0
(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.	
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	35.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 GUARANTEED INCOME FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0
(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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 PRU JENN 20 FOCUS A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0
(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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 7/31/2014 PRU JENN MD CP GRW A	

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
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0
(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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 8/1/2014 TO 12/31/2014 PRU JENN MD CP GRW A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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>WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WHEELER MACHINERY CO.</u>		D Employer Identification Number (EIN) <u>87-0306419</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	538242	509451
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	378414	555267
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	32259230	33127111
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4886213	5395077
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	38062099	39586906

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	38062099	39586906
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1433623	
(B) Participants	2a(1)(B)	1616095	
(C) Others (including rollovers)	2a(1)(C)	93329	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3143047
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	25576	
(F) Other	2b(1)(F)	86304	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		111880
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	452099	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		452099
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		20755
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1261837
c Other income.....	2c		66693
d Total income. Add all income amounts in column (b) and enter total.....	2d		5056311

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	4077092	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4077092
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		25244
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	35337	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		35337
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4137673

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		918638
l Transfers of assets:			
(1) To this plan.....	2l(1)		775847
(2) From this plan.....	2l(2)		169678

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: CARVER FLOREK & JAMES LLC

(2) EIN: 52-2408237

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
WHEELER MACHINERY CO. BARGAINING UNIT 401(K) PLAN	87-0306419	003

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>WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WHEELER MACHINERY CO.</u>	D Employer Identification Number (EIN) <u>87-0306419</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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): _____

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

Financial Statements and Supplemental Schedule
(Modified-Cash Basis)

December 31, 2014 and 2013

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

The 401(k) Profit Sharing Plan and Trust Advisory Committee
Wheeler Machinery Co.

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits (modified-cash basis) as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits (modified-cash basis) for the years then ended and the 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 of Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis of Disclaimer 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 6, which was certified by the Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian of the Plan as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental schedule of assets (held at end of year) (modified-cash basis) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

As described in Note 2, the financial statements and supplemental schedule were prepared on a modified-cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with Department of Labor's Rule and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Camen Floek & James, CPAs

Layton, Utah
July 29, 2015

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits
(Modified-Cash Basis)

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Investments at fair value:		
Registered investment companies	\$ 33,127,111	\$ 32,259,231
Guaranteed income fund	5,395,077	4,886,213
Pooled separate accounts	<u>555,267</u>	<u>378,414</u>
Total investments	39,077,455	37,523,858
Notes receivable from participants	<u>509,451</u>	<u>538,242</u>
Net assets available for benefits	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Changes in Net Assets Available for Benefits
(Modified-Cash Basis)

Years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 538,403	\$ 485,026
Net appreciation in fair value of investments:		
Registered investment companies	1,261,837	5,549,691
Pooled separate accounts	<u>20,755</u>	<u>30,052</u>
Total investment income	1,820,995	6,064,769
Contributions:		
Employee	1,616,095	1,463,348
Employer	1,433,623	1,312,801
Rollover	827,437	173,987
Transfers into the Plan	<u>41,739</u>	<u>-</u>
Total contributions	3,918,894	2,950,136
Interest from notes receivable from participants	25,576	29,110
Other income	<u>66,693</u>	<u>-</u>
Total additions	<u>5,832,158</u>	<u>9,044,015</u>
Deductions from net assets attributed to:		
Benefits paid to participants	4,267,702	2,125,903
Other costs	35,338	3,819
Transfers out of the Plan	<u>4,312</u>	<u>-</u>
Total deductions	<u>4,307,352</u>	<u>2,129,722</u>
Net increase	1,524,806	6,914,293
Net assets available for benefits:		
Beginning of year	<u>38,062,100</u>	<u>31,147,807</u>
End of year	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION

The Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan) is a deferred compensation plan for employees of Wheeler Machinery Co. (the Company). Significant provisions of the Plan, including elective deferral contribution, matching, eligibility, and vesting are described below. Participants should refer to the Plan document for a more complete description of the provisions of the Plan.

(a) General

The Plan is a defined contribution plan covering employees who are not otherwise covered under a collective bargaining agreement, who have completed six months of service, and are age 18 or older. Any participant who subsequently fails to perform a full year of service will be placed on inactive status. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) Contributions

Employees may elect to defer up to 25 percent of their gross annual income (with a maximum of \$17,500 for the years ended December 31, 2014 and 2013, respectively), through contribution into the Plan. Participants age 50 and over may contribute an additional \$5,500 for each of the years ended December 31, 2014 and 2013. The Company matches 100 percent of employee contributions limited to 4 percent of each employee's qualifying income.

(c) Vesting

Participant contributions vest immediately. Company contributions and the earnings thereon are fully vested upon completion of five years of employment service, retirement, death, or disability. Prior to the fifth year, vesting in any Company contribution or earnings thereon is on a graduated basis and vest at the rate of 20 percent per year.

(d) Investment Options

Participants may direct contributions to any of the investment options as detailed in the accompanying schedule of assets (held at end of year) (modified-cash basis).

(e) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum of \$50,000 or 50 percent of their vested account balance, whichever is less. A participant may have no more than one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at the rate of prime plus 2 percent.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION (CONTINUED)

(f) Employer's Contributions and Forfeitures

Contributions are recorded in separate accounts for each employee. The nonvested portion of employer contributions, and earnings thereon, forfeited by employees are used to decrease required employer contributions in the following year. Forfeitures totaled \$29,998 and \$37,010 for the years ended 2014 and 2013, respectively.

(g) Allocation of Earnings

The net increase or decrease in the value of the Plan's assets attributable to interest, dividends, and changes in market value is allocated to the participants according to their percentage of total assets by fund.

(h) Distribution of Benefits

Benefits are distributed upon retirement, disability, death, or termination of employment. Participants may choose to have their vested account paid under one or more of the optional forms available under the Plan.

(i) Plan Termination

Although it has not expressed any intent to do so, the Company may terminate the Plan subject to provisions of ERISA. In the event the Plan is terminated, the interest of all affected participants will become fully vested and nonforfeitable. The Plan's assets shall be distributed to participants and beneficiaries according to their proportionate account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The accompanying financial statements have been prepared on the modified-cash basis of accounting. The modified-cash basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America under which asset additions and deletions are recognized based on cash receipts and disbursements and investments are adjusted to fair value.

(b) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value or its equivalent for which the fair value is not readily determinable. See Note 7 for a further discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Other Income and Other Costs

For the years ended December 31, 2014 and 2013, other income is comprised of investment fund management fees refunded to the Plan by Prudential. Administrative expenses consisted of loan fees, administrative custodial fees, and professional fees from independent consultants.

(d) Use of Estimates

The preparation of the financial statements in conformity with the modified-cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and disclosure of liabilities (contingent or otherwise) at the date of the financial statements, and the reported amounts of additions and deletions during the reporting period. Actual results could differ from those estimates.

(e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(f) Risks and Uncertainties

The Plan may invest in various types of 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 such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(g) Subsequent Events

Subsequent events have been evaluated through August 20, 2015, the date the financial statements were available to be issued, and there were no matters that materially affect the carrying amounts of the net assets available for benefits as of December 31, 2014.

(h) Notes Receivable from Participants

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

(3) RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Prudential Trust Company, the trustee of the Plan, and therefore qualify as party-in-interest. These party-in-interest transactions, as well as notes receivable from participants, are not considered prohibited transactions by statutory exemptions under ERISA regulations.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(4) TAX STATUS OF THE PLAN

The Plan uses a prototype plan document, which received an opinion letter from the IRS, dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the Internal Revenue Code. The Plan itself has not received a determination letter from the IRS and the prototype has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan administrator believes that it is no longer subject to income tax examinations for years prior to 2011.

(5) INVESTMENTS

The following investments represent five percent or more of the net assets available for benefits at December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Euro Pacific Growth Fund	\$ 5,132,983	\$ 5,009,295
Guaranteed Income Fund	5,395,077	4,886,213
Allianz NFJ Div Value A	5,227,688	5,176,169
Pimco All Asset Fund A	2,384,145	2,144,438
Pioneer Bond A	3,497,534	3,176,590
American Century Disciplined Growth	6,121,570	*
Growth Fund of America	*	5,780,010

*Indicates investment less than 5 percent of net assets available for benefits at respective date

(6) INFORMATION CERTIFIED BY PLAN TRUSTEE

The following data has been certified as complete and accurate by the Plan trustee as of and for the years ended December 31, 2014 and 2013:

- (a) Investments managed by the trustee included in the statements of net assets available for benefits (modified-cash basis) and the cost and market value information included in the accompanying supplemental schedule of assets (held at end of year) (modified-cash basis);
- (b) Investment income included in the statements of changes in net assets available for benefits (modified-cash basis) consisting of net appreciation in fair value of investments, interest, and dividends.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS

The Plan's investments are stated at fair value. Fair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities;
- Level 2 - Quoted prices for identical or similar assets or liabilities in markets that are not considered to be active or identical or similar financial instruments for which all significant inputs are observable, either directly or indirectly; and
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurements and unobservable.

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. In periods of market inactivity, the observability of prices and inputs may be reduced for certain instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Fair value of investments at December 31, 2014 and 2013 are as follows:

	Level 1	Level 2	Level 3	Total
<u>December 31, 2014</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,174,495	\$ -	\$ -	\$ 12,174,495
Small/Mid U.S. equity	6,671,934	-	-	6,671,934
International equity	6,643,527	-	-	6,643,527
Fixed income	7,637,155	-	-	7,637,155
Pooled separate accounts:				
Target date fund	-	555,267	-	555,267
Guaranteed income contracts	-	5,395,077	-	5,395,077
Total investments, at fair value	<u>\$ 33,127,111</u>	<u>\$ 5,950,344</u>	<u>\$ -</u>	<u>\$ 39,077,455</u>
<u>December 31, 2013</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,710,885	\$ -	\$ -	\$ 12,710,885
Small/Mid U.S. equity	4,365,060	-	-	4,365,060
International equity	3,692,957	-	-	3,692,957
Fixed income	11,490,329	-	-	11,490,329
Pooled separate accounts:				
Target date fund	-	378,414	-	378,414
Guaranteed income contracts	-	4,886,213	-	4,886,213
Total investments, at fair value	<u>\$ 32,259,231</u>	<u>\$ 5,264,627</u>	<u>\$ -</u>	<u>\$ 37,523,858</u>

Registered Investment Companies

Investments in registered investment companies (mutual funds) traded on national securities exchanges are valued at quoted closing prices on the last business day of the year and are classified within Level 1 of the fair value hierarchy.

Pooled Separate Accounts

Investments in pooled separate accounts are valued at the net asset value of units held by the Plan at year end reflecting the closing price reported on the applicable active market on which the underlying investments in equity securities are traded. There are neither unfunded commitments nor redemption notice period requirements for these pooled separate account investments.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Guaranteed Income Fund

The Plan also invests in Prudential Retirement Insurance and Annuity Company's Guaranteed Income Fund (GIF), a fully benefit-responsive investment contract. As described in FASB ASC 962 *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Accordingly, ASC 962 requires that the statement of net assets available for benefits present the fair value of the investment contracts along with an adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if necessary. However, the concept of value, other than contract value, does not apply to the Plan's GIF. The contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. There are no specific securities in the general account that back this contract. This product is not a traditional guaranteed investment contract and it is not considered practical to discount unpredictable cash flows. As a result, the fair value amount is considered to be equal to the contract value.

Interest on the GIF is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. The GIF had an average yield for the years ended December 31, 2014 and 2013 of 1.65 percent and 1.75 percent, respectively. The average yield crediting to participants as of December 31, 2014 and 2013 was 1.65 percent and 1.75 percent, respectively. The minimum crediting rate under the contract is 1.5 percent. No valuation reserves for this account exist at December 31, 2014. Prudential establishes the crediting interest rate on a semi-annual basis.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
 (Modified-Cash Basis)

December 31, 2014

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
		Registered Investment Companies:		
*	Prudential Mutual Funds	JP Morgan Mid Cap Value A	\$ 1,441,890	\$ 1,675,571
		Alli Bern High Income A	88,688	83,333
		American Balanced Fund	612,816	825,237
		Oppen Intl Grow A	72,886	77,057
		Euro Pacific Growth Fund	4,389,845	5,132,983
		Pru Jenn Mid Cap Growth A	1,085,720	1,513,138
		Victory Sm Co Opp Fund A	1,169,953	1,509,542
		Pioneer Bond A	3,507,565	3,497,534
		Oppen Developing Mkts A	1,394,749	1,369,559
		Pimco All Asset Fund A	2,489,877	2,384,145
		Western Ast Mtg Bkd Sec A	104,363	110,442
		Columbia Mid Cap Index A	245,215	239,844
		Allianz NFJ Div Value A	4,270,228	5,227,688
		MFS International Val R3	64,571	63,927
		Wells Fargo Int Bond A	1,285,190	1,246,030
		Pimco Real Ret Bond Fund A	325,393	315,672
		Lord Abbett Developing Growth A	1,709,947	1,733,839
		American Century Disciplined Growth	6,390,083	6,121,570
*	The Prudential Insurance Company of America	Guaranteed Income Fund	5,395,077	5,395,077
*	The Prudential Insurance Company of America	Pooled Separate Accounts: Pru Day One IFX Targ Bal	491,961	555,267
*	Participant Loans	Participant loans (interest rates ranging from 5.25% to 10.25%, maturing through 2022)		509,451
				<u>\$39,586,906</u>

See accompanying independent auditors' report

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule
(Modified-Cash Basis)

December 31, 2014 and 2013

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

The 401(k) Profit Sharing Plan and Trust Advisory Committee
Wheeler Machinery Co.

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits (modified-cash basis) as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits (modified-cash basis) for the years then ended and the 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 of Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis of Disclaimer 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 6, which was certified by the Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian of the Plan as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental schedule of assets (held at end of year) (modified-cash basis) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

As described in Note 2, the financial statements and supplemental schedule were prepared on a modified-cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with Department of Labor's Rule and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Camen Floek & James, CPAs

Layton, Utah
July 29, 2015

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits
(Modified-Cash Basis)

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Investments at fair value:		
Registered investment companies	\$ 33,127,111	\$ 32,259,231
Guaranteed income fund	5,395,077	4,886,213
Pooled separate accounts	<u>555,267</u>	<u>378,414</u>
Total investments	39,077,455	37,523,858
Notes receivable from participants	<u>509,451</u>	<u>538,242</u>
Net assets available for benefits	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Changes in Net Assets Available for Benefits
(Modified-Cash Basis)

Years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 538,403	\$ 485,026
Net appreciation in fair value of investments:		
Registered investment companies	1,261,837	5,549,691
Pooled separate accounts	<u>20,755</u>	<u>30,052</u>
Total investment income	1,820,995	6,064,769
Contributions:		
Employee	1,616,095	1,463,348
Employer	1,433,623	1,312,801
Rollover	827,437	173,987
Transfers into the Plan	<u>41,739</u>	<u>-</u>
Total contributions	3,918,894	2,950,136
Interest from notes receivable from participants	25,576	29,110
Other income	<u>66,693</u>	<u>-</u>
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Deductions from net assets attributed to:		
Benefits paid to participants	4,267,702	2,125,903
Other costs	35,338	3,819
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Total deductions	<u>4,307,352</u>	<u>2,129,722</u>
Net increase	1,524,806	6,914,293
Net assets available for benefits:		
Beginning of year	<u>38,062,100</u>	<u>31,147,807</u>
End of year	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION

The Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan) is a deferred compensation plan for employees of Wheeler Machinery Co. (the Company). Significant provisions of the Plan, including elective deferral contribution, matching, eligibility, and vesting are described below. Participants should refer to the Plan document for a more complete description of the provisions of the Plan.

(a) General

The Plan is a defined contribution plan covering employees who are not otherwise covered under a collective bargaining agreement, who have completed six months of service, and are age 18 or older. Any participant who subsequently fails to perform a full year of service will be placed on inactive status. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) Contributions

Employees may elect to defer up to 25 percent of their gross annual income (with a maximum of \$17,500 for the years ended December 31, 2014 and 2013, respectively), through contribution into the Plan. Participants age 50 and over may contribute an additional \$5,500 for each of the years ended December 31, 2014 and 2013. The Company matches 100 percent of employee contributions limited to 4 percent of each employee's qualifying income.

(c) Vesting

Participant contributions vest immediately. Company contributions and the earnings thereon are fully vested upon completion of five years of employment service, retirement, death, or disability. Prior to the fifth year, vesting in any Company contribution or earnings thereon is on a graduated basis and vest at the rate of 20 percent per year.

(d) Investment Options

Participants may direct contributions to any of the investment options as detailed in the accompanying schedule of assets (held at end of year) (modified-cash basis).

(e) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum of \$50,000 or 50 percent of their vested account balance, whichever is less. A participant may have no more than one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at the rate of prime plus 2 percent.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION (CONTINUED)

(f) Employer's Contributions and Forfeitures

Contributions are recorded in separate accounts for each employee. The nonvested portion of employer contributions, and earnings thereon, forfeited by employees are used to decrease required employer contributions in the following year. Forfeitures totaled \$29,998 and \$37,010 for the years ended 2014 and 2013, respectively.

(g) Allocation of Earnings

The net increase or decrease in the value of the Plan's assets attributable to interest, dividends, and changes in market value is allocated to the participants according to their percentage of total assets by fund.

(h) Distribution of Benefits

Benefits are distributed upon retirement, disability, death, or termination of employment. Participants may choose to have their vested account paid under one or more of the optional forms available under the Plan.

(i) Plan Termination

Although it has not expressed any intent to do so, the Company may terminate the Plan subject to provisions of ERISA. In the event the Plan is terminated, the interest of all affected participants will become fully vested and nonforfeitable. The Plan's assets shall be distributed to participants and beneficiaries according to their proportionate account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The accompanying financial statements have been prepared on the modified-cash basis of accounting. The modified-cash basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America under which asset additions and deletions are recognized based on cash receipts and disbursements and investments are adjusted to fair value.

(b) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value or its equivalent for which the fair value is not readily determinable. See Note 7 for a further discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Other Income and Other Costs

For the years ended December 31, 2014 and 2013, other income is comprised of investment fund management fees refunded to the Plan by Prudential. Administrative expenses consisted of loan fees, administrative custodial fees, and professional fees from independent consultants.

(d) Use of Estimates

The preparation of the financial statements in conformity with the modified-cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and disclosure of liabilities (contingent or otherwise) at the date of the financial statements, and the reported amounts of additions and deletions during the reporting period. Actual results could differ from those estimates.

(e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(f) Risks and Uncertainties

The Plan may invest in various types of 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 such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(g) Subsequent Events

Subsequent events have been evaluated through August 20, 2015, the date the financial statements were available to be issued, and there were no matters that materially affect the carrying amounts of the net assets available for benefits as of December 31, 2014.

(h) Notes Receivable from Participants

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

(3) RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Prudential Trust Company, the trustee of the Plan, and therefore qualify as party-in-interest. These party-in-interest transactions, as well as notes receivable from participants, are not considered prohibited transactions by statutory exemptions under ERISA regulations.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(4) TAX STATUS OF THE PLAN

The Plan uses a prototype plan document, which received an opinion letter from the IRS, dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the Internal Revenue Code. The Plan itself has not received a determination letter from the IRS and the prototype has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan administrator believes that it is no longer subject to income tax examinations for years prior to 2011.

(5) INVESTMENTS

The following investments represent five percent or more of the net assets available for benefits at December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Euro Pacific Growth Fund	\$ 5,132,983	\$ 5,009,295
Guaranteed Income Fund	5,395,077	4,886,213
Allianz NFJ Div Value A	5,227,688	5,176,169
Pimco All Asset Fund A	2,384,145	2,144,438
Pioneer Bond A	3,497,534	3,176,590
American Century Disciplined Growth	6,121,570	*
Growth Fund of America	*	5,780,010

*Indicates investment less than 5 percent of net assets available for benefits at respective date

(6) INFORMATION CERTIFIED BY PLAN TRUSTEE

The following data has been certified as complete and accurate by the Plan trustee as of and for the years ended December 31, 2014 and 2013:

- (a) Investments managed by the trustee included in the statements of net assets available for benefits (modified-cash basis) and the cost and market value information included in the accompanying supplemental schedule of assets (held at end of year) (modified-cash basis);
- (b) Investment income included in the statements of changes in net assets available for benefits (modified-cash basis) consisting of net appreciation in fair value of investments, interest, and dividends.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS

The Plan's investments are stated at fair value. Fair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities;
- Level 2 - Quoted prices for identical or similar assets or liabilities in markets that are not considered to be active or identical or similar financial instruments for which all significant inputs are observable, either directly or indirectly; and
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurements and unobservable.

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. In periods of market inactivity, the observability of prices and inputs may be reduced for certain instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Fair value of investments at December 31, 2014 and 2013 are as follows:

	Level 1	Level 2	Level 3	Total
<u>December 31, 2014</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,174,495	\$ -	\$ -	\$ 12,174,495
Small/Mid U.S. equity	6,671,934	-	-	6,671,934
International equity	6,643,527	-	-	6,643,527
Fixed income	7,637,155	-	-	7,637,155
Pooled separate accounts:				
Target date fund	-	555,267	-	555,267
Guaranteed income contracts	-	5,395,077	-	5,395,077
Total investments, at fair value	<u>\$ 33,127,111</u>	<u>\$ 5,950,344</u>	<u>\$ -</u>	<u>\$ 39,077,455</u>
<u>December 31, 2013</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,710,885	\$ -	\$ -	\$ 12,710,885
Small/Mid U.S. equity	4,365,060	-	-	4,365,060
International equity	3,692,957	-	-	3,692,957
Fixed income	11,490,329	-	-	11,490,329
Pooled separate accounts:				
Target date fund	-	378,414	-	378,414
Guaranteed income contracts	-	4,886,213	-	4,886,213
Total investments, at fair value	<u>\$ 32,259,231</u>	<u>\$ 5,264,627</u>	<u>\$ -</u>	<u>\$ 37,523,858</u>

Registered Investment Companies

Investments in registered investment companies (mutual funds) traded on national securities exchanges are valued at quoted closing prices on the last business day of the year and are classified within Level 1 of the fair value hierarchy.

Pooled Separate Accounts

Investments in pooled separate accounts are valued at the net asset value of units held by the Plan at year end reflecting the closing price reported on the applicable active market on which the underlying investments in equity securities are traded. There are neither unfunded commitments nor redemption notice period requirements for these pooled separate account investments.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Guaranteed Income Fund

The Plan also invests in Prudential Retirement Insurance and Annuity Company's Guaranteed Income Fund (GIF), a fully benefit-responsive investment contract. As described in FASB ASC 962 *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Accordingly, ASC 962 requires that the statement of net assets available for benefits present the fair value of the investment contracts along with an adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if necessary. However, the concept of value, other than contract value, does not apply to the Plan's GIF. The contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. There are no specific securities in the general account that back this contract. This product is not a traditional guaranteed investment contract and it is not considered practical to discount unpredictable cash flows. As a result, the fair value amount is considered to be equal to the contract value.

Interest on the GIF is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. The GIF had an average yield for the years ended December 31, 2014 and 2013 of 1.65 percent and 1.75 percent, respectively. The average yield crediting to participants as of December 31, 2014 and 2013 was 1.65 percent and 1.75 percent, respectively. The minimum crediting rate under the contract is 1.5 percent. No valuation reserves for this account exist at December 31, 2014. Prudential establishes the crediting interest rate on a semi-annual basis.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
 (Modified-Cash Basis)

December 31, 2014

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
		Registered Investment Companies:		
*	Prudential Mutual Funds	JP Morgan Mid Cap Value A	\$ 1,441,890	\$ 1,675,571
		Alli Bern High Income A	88,688	83,333
		American Balanced Fund	612,816	825,237
		Oppen Intl Grow A	72,886	77,057
		Euro Pacific Growth Fund	4,389,845	5,132,983
		Pru Jenn Mid Cap Growth A	1,085,720	1,513,138
		Victory Sm Co Opp Fund A	1,169,953	1,509,542
		Pioneer Bond A	3,507,565	3,497,534
		Oppen Developing Mkts A	1,394,749	1,369,559
		Pimco All Asset Fund A	2,489,877	2,384,145
		Western Ast Mtg Bkd Sec A	104,363	110,442
		Columbia Mid Cap Index A	245,215	239,844
		Allianz NFJ Div Value A	4,270,228	5,227,688
		MFS International Val R3	64,571	63,927
		Wells Fargo Int Bond A	1,285,190	1,246,030
		Pimco Real Ret Bond Fund A	325,393	315,672
		Lord Abbett Developing Growth A	1,709,947	1,733,839
		American Century Disciplined Growth	6,390,083	6,121,570
*	The Prudential Insurance Company of America	Guaranteed Income Fund	5,395,077	5,395,077
*	The Prudential Insurance Company of America	Pooled Separate Accounts: Pru Day One IFX Targ Bal	491,961	555,267
*	Participant Loans	Participant loans (interest rates ranging from 5.25% to 10.25%, maturing through 2022)		509,451
				<u>\$39,586,906</u>

See accompanying independent auditors' report

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule
(Modified-Cash Basis)

December 31, 2014 and 2013

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

The 401(k) Profit Sharing Plan and Trust Advisory Committee
Wheeler Machinery Co.

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits (modified-cash basis) as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits (modified-cash basis) for the years then ended and the 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 of Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis of Disclaimer 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 6, which was certified by the Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian of the Plan as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental schedule of assets (held at end of year) (modified-cash basis) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

As described in Note 2, the financial statements and supplemental schedule were prepared on a modified-cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with Department of Labor's Rule and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Camen Floek & James, CPAs

Layton, Utah
July 29, 2015

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits
(Modified-Cash Basis)

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Investments at fair value:		
Registered investment companies	\$ 33,127,111	\$ 32,259,231
Guaranteed income fund	5,395,077	4,886,213
Pooled separate accounts	<u>555,267</u>	<u>378,414</u>
Total investments	39,077,455	37,523,858
Notes receivable from participants	<u>509,451</u>	<u>538,242</u>
Net assets available for benefits	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Changes in Net Assets Available for Benefits
(Modified-Cash Basis)

Years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 538,403	\$ 485,026
Net appreciation in fair value of investments:		
Registered investment companies	1,261,837	5,549,691
Pooled separate accounts	<u>20,755</u>	<u>30,052</u>
Total investment income	1,820,995	6,064,769
Contributions:		
Employee	1,616,095	1,463,348
Employer	1,433,623	1,312,801
Rollover	827,437	173,987
Transfers into the Plan	<u>41,739</u>	<u>-</u>
Total contributions	3,918,894	2,950,136
Interest from notes receivable from participants	25,576	29,110
Other income	<u>66,693</u>	<u>-</u>
Total additions	<u>5,832,158</u>	<u>9,044,015</u>
Deductions from net assets attributed to:		
Benefits paid to participants	4,267,702	2,125,903
Other costs	35,338	3,819
Transfers out of the Plan	<u>4,312</u>	<u>-</u>
Total deductions	<u>4,307,352</u>	<u>2,129,722</u>
Net increase	1,524,806	6,914,293
Net assets available for benefits:		
Beginning of year	<u>38,062,100</u>	<u>31,147,807</u>
End of year	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION

The Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan) is a deferred compensation plan for employees of Wheeler Machinery Co. (the Company). Significant provisions of the Plan, including elective deferral contribution, matching, eligibility, and vesting are described below. Participants should refer to the Plan document for a more complete description of the provisions of the Plan.

(a) General

The Plan is a defined contribution plan covering employees who are not otherwise covered under a collective bargaining agreement, who have completed six months of service, and are age 18 or older. Any participant who subsequently fails to perform a full year of service will be placed on inactive status. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) Contributions

Employees may elect to defer up to 25 percent of their gross annual income (with a maximum of \$17,500 for the years ended December 31, 2014 and 2013, respectively), through contribution into the Plan. Participants age 50 and over may contribute an additional \$5,500 for each of the years ended December 31, 2014 and 2013. The Company matches 100 percent of employee contributions limited to 4 percent of each employee's qualifying income.

(c) Vesting

Participant contributions vest immediately. Company contributions and the earnings thereon are fully vested upon completion of five years of employment service, retirement, death, or disability. Prior to the fifth year, vesting in any Company contribution or earnings thereon is on a graduated basis and vest at the rate of 20 percent per year.

(d) Investment Options

Participants may direct contributions to any of the investment options as detailed in the accompanying schedule of assets (held at end of year) (modified-cash basis).

(e) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum of \$50,000 or 50 percent of their vested account balance, whichever is less. A participant may have no more than one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at the rate of prime plus 2 percent.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION (CONTINUED)

(f) Employer's Contributions and Forfeitures

Contributions are recorded in separate accounts for each employee. The nonvested portion of employer contributions, and earnings thereon, forfeited by employees are used to decrease required employer contributions in the following year. Forfeitures totaled \$29,998 and \$37,010 for the years ended 2014 and 2013, respectively.

(g) Allocation of Earnings

The net increase or decrease in the value of the Plan's assets attributable to interest, dividends, and changes in market value is allocated to the participants according to their percentage of total assets by fund.

(h) Distribution of Benefits

Benefits are distributed upon retirement, disability, death, or termination of employment. Participants may choose to have their vested account paid under one or more of the optional forms available under the Plan.

(i) Plan Termination

Although it has not expressed any intent to do so, the Company may terminate the Plan subject to provisions of ERISA. In the event the Plan is terminated, the interest of all affected participants will become fully vested and nonforfeitable. The Plan's assets shall be distributed to participants and beneficiaries according to their proportionate account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The accompanying financial statements have been prepared on the modified-cash basis of accounting. The modified-cash basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America under which asset additions and deletions are recognized based on cash receipts and disbursements and investments are adjusted to fair value.

(b) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value or its equivalent for which the fair value is not readily determinable. See Note 7 for a further discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Other Income and Other Costs

For the years ended December 31, 2014 and 2013, other income is comprised of investment fund management fees refunded to the Plan by Prudential. Administrative expenses consisted of loan fees, administrative custodial fees, and professional fees from independent consultants.

(d) Use of Estimates

The preparation of the financial statements in conformity with the modified-cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and disclosure of liabilities (contingent or otherwise) at the date of the financial statements, and the reported amounts of additions and deletions during the reporting period. Actual results could differ from those estimates.

(e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(f) Risks and Uncertainties

The Plan may invest in various types of 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 such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(g) Subsequent Events

Subsequent events have been evaluated through August 20, 2015, the date the financial statements were available to be issued, and there were no matters that materially affect the carrying amounts of the net assets available for benefits as of December 31, 2014.

(h) Notes Receivable from Participants

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

(3) RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Prudential Trust Company, the trustee of the Plan, and therefore qualify as party-in-interest. These party-in-interest transactions, as well as notes receivable from participants, are not considered prohibited transactions by statutory exemptions under ERISA regulations.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(4) TAX STATUS OF THE PLAN

The Plan uses a prototype plan document, which received an opinion letter from the IRS, dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the Internal Revenue Code. The Plan itself has not received a determination letter from the IRS and the prototype has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan administrator believes that it is no longer subject to income tax examinations for years prior to 2011.

(5) INVESTMENTS

The following investments represent five percent or more of the net assets available for benefits at December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Euro Pacific Growth Fund	\$ 5,132,983	\$ 5,009,295
Guaranteed Income Fund	5,395,077	4,886,213
Allianz NFJ Div Value A	5,227,688	5,176,169
Pimco All Asset Fund A	2,384,145	2,144,438
Pioneer Bond A	3,497,534	3,176,590
American Century Disciplined Growth	6,121,570	*
Growth Fund of America	*	5,780,010

*Indicates investment less than 5 percent of net assets available for benefits at respective date

(6) INFORMATION CERTIFIED BY PLAN TRUSTEE

The following data has been certified as complete and accurate by the Plan trustee as of and for the years ended December 31, 2014 and 2013:

- (a) Investments managed by the trustee included in the statements of net assets available for benefits (modified-cash basis) and the cost and market value information included in the accompanying supplemental schedule of assets (held at end of year) (modified-cash basis);
- (b) Investment income included in the statements of changes in net assets available for benefits (modified-cash basis) consisting of net appreciation in fair value of investments, interest, and dividends.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS

The Plan's investments are stated at fair value. Fair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities;
- Level 2 - Quoted prices for identical or similar assets or liabilities in markets that are not considered to be active or identical or similar financial instruments for which all significant inputs are observable, either directly or indirectly; and
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurements and unobservable.

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. In periods of market inactivity, the observability of prices and inputs may be reduced for certain instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Fair value of investments at December 31, 2014 and 2013 are as follows:

	Level 1	Level 2	Level 3	Total
<u>December 31, 2014</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,174,495	\$ -	\$ -	\$ 12,174,495
Small/Mid U.S. equity	6,671,934	-	-	6,671,934
International equity	6,643,527	-	-	6,643,527
Fixed income	7,637,155	-	-	7,637,155
Pooled separate accounts:				
Target date fund	-	555,267	-	555,267
Guaranteed income contracts	-	5,395,077	-	5,395,077
Total investments, at fair value	<u>\$ 33,127,111</u>	<u>\$ 5,950,344</u>	<u>\$ -</u>	<u>\$ 39,077,455</u>
<u>December 31, 2013</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,710,885	\$ -	\$ -	\$ 12,710,885
Small/Mid U.S. equity	4,365,060	-	-	4,365,060
International equity	3,692,957	-	-	3,692,957
Fixed income	11,490,329	-	-	11,490,329
Pooled separate accounts:				
Target date fund	-	378,414	-	378,414
Guaranteed income contracts	-	4,886,213	-	4,886,213
Total investments, at fair value	<u>\$ 32,259,231</u>	<u>\$ 5,264,627</u>	<u>\$ -</u>	<u>\$ 37,523,858</u>

Registered Investment Companies

Investments in registered investment companies (mutual funds) traded on national securities exchanges are valued at quoted closing prices on the last business day of the year and are classified within Level 1 of the fair value hierarchy.

Pooled Separate Accounts

Investments in pooled separate accounts are valued at the net asset value of units held by the Plan at year end reflecting the closing price reported on the applicable active market on which the underlying investments in equity securities are traded. There are neither unfunded commitments nor redemption notice period requirements for these pooled separate account investments.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Guaranteed Income Fund

The Plan also invests in Prudential Retirement Insurance and Annuity Company's Guaranteed Income Fund (GIF), a fully benefit-responsive investment contract. As described in FASB ASC 962 *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Accordingly, ASC 962 requires that the statement of net assets available for benefits present the fair value of the investment contracts along with an adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if necessary. However, the concept of value, other than contract value, does not apply to the Plan's GIF. The contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. There are no specific securities in the general account that back this contract. This product is not a traditional guaranteed investment contract and it is not considered practical to discount unpredictable cash flows. As a result, the fair value amount is considered to be equal to the contract value.

Interest on the GIF is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. The GIF had an average yield for the years ended December 31, 2014 and 2013 of 1.65 percent and 1.75 percent, respectively. The average yield crediting to participants as of December 31, 2014 and 2013 was 1.65 percent and 1.75 percent, respectively. The minimum crediting rate under the contract is 1.5 percent. No valuation reserves for this account exist at December 31, 2014. Prudential establishes the crediting interest rate on a semi-annual basis.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
(Modified-Cash Basis)

December 31, 2014

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
		Registered Investment Companies:		
*	Prudential Mutual Funds	JP Morgan Mid Cap Value A	\$ 1,441,890	\$ 1,675,571
		Alli Bern High Income A	88,688	83,333
		American Balanced Fund	612,816	825,237
		Oppen Intl Grow A	72,886	77,057
		Euro Pacific Growth Fund	4,389,845	5,132,983
		Pru Jenn Mid Cap Growth A	1,085,720	1,513,138
		Victory Sm Co Opp Fund A	1,169,953	1,509,542
		Pioneer Bond A	3,507,565	3,497,534
		Oppen Developing Mkts A	1,394,749	1,369,559
		Pimco All Asset Fund A	2,489,877	2,384,145
		Western Ast Mtg Bkd Sec A	104,363	110,442
		Columbia Mid Cap Index A	245,215	239,844
		Allianz NFJ Div Value A	4,270,228	5,227,688
		MFS International Val R3	64,571	63,927
		Wells Fargo Int Bond A	1,285,190	1,246,030
		Pimco Real Ret Bond Fund A	325,393	315,672
		Lord Abbett Developing Growth A	1,709,947	1,733,839
		American Century Disciplined Growth	6,390,083	6,121,570
*	The Prudential Insurance Company of America	Guaranteed Income Fund	5,395,077	5,395,077
*	The Prudential Insurance Company of America	Pooled Separate Accounts: Pru Day One IFX Targ Bal	491,961	555,267
*	Participant Loans	Participant loans (interest rates ranging from 5.25% to 10.25%, maturing through 2022)		509,451
				<u>\$39,586,906</u>

See accompanying independent auditors' report

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Financial Statements and Supplemental Schedule
(Modified-Cash Basis)

December 31, 2014 and 2013

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

The 401(k) Profit Sharing Plan and Trust Advisory Committee
Wheeler Machinery Co.

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits (modified-cash basis) as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits (modified-cash basis) for the years then ended and the 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 of Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis of Disclaimer 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 6, which was certified by the Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian of the Plan as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental schedule of assets (held at end of year) (modified-cash basis) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

As described in Note 2, the financial statements and supplemental schedule were prepared on a modified-cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with Department of Labor's Rule and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Camen Floek & James, CPAs

Layton, Utah
July 29, 2015

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits
(Modified-Cash Basis)

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Investments at fair value:		
Registered investment companies	\$ 33,127,111	\$ 32,259,231
Guaranteed income fund	5,395,077	4,886,213
Pooled separate accounts	<u>555,267</u>	<u>378,414</u>
Total investments	39,077,455	37,523,858
Notes receivable from participants	<u>509,451</u>	<u>538,242</u>
Net assets available for benefits	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST

Statements of Changes in Net Assets Available for Benefits
(Modified-Cash Basis)

Years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 538,403	\$ 485,026
Net appreciation in fair value of investments:		
Registered investment companies	1,261,837	5,549,691
Pooled separate accounts	<u>20,755</u>	<u>30,052</u>
Total investment income	1,820,995	6,064,769
Contributions:		
Employee	1,616,095	1,463,348
Employer	1,433,623	1,312,801
Rollover	827,437	173,987
Transfers into the Plan	<u>41,739</u>	<u>-</u>
Total contributions	3,918,894	2,950,136
Interest from notes receivable from participants	25,576	29,110
Other income	<u>66,693</u>	<u>-</u>
Total additions	<u>5,832,158</u>	<u>9,044,015</u>
Deductions from net assets attributed to:		
Benefits paid to participants	4,267,702	2,125,903
Other costs	35,338	3,819
Transfers out of the Plan	<u>4,312</u>	<u>-</u>
Total deductions	<u>4,307,352</u>	<u>2,129,722</u>
Net increase	1,524,806	6,914,293
Net assets available for benefits:		
Beginning of year	<u>38,062,100</u>	<u>31,147,807</u>
End of year	<u><u>\$ 39,586,906</u></u>	<u><u>\$ 38,062,100</u></u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION

The Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan) is a deferred compensation plan for employees of Wheeler Machinery Co. (the Company). Significant provisions of the Plan, including elective deferral contribution, matching, eligibility, and vesting are described below. Participants should refer to the Plan document for a more complete description of the provisions of the Plan.

(a) General

The Plan is a defined contribution plan covering employees who are not otherwise covered under a collective bargaining agreement, who have completed six months of service, and are age 18 or older. Any participant who subsequently fails to perform a full year of service will be placed on inactive status. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) Contributions

Employees may elect to defer up to 25 percent of their gross annual income (with a maximum of \$17,500 for the years ended December 31, 2014 and 2013, respectively), through contribution into the Plan. Participants age 50 and over may contribute an additional \$5,500 for each of the years ended December 31, 2014 and 2013. The Company matches 100 percent of employee contributions limited to 4 percent of each employee's qualifying income.

(c) Vesting

Participant contributions vest immediately. Company contributions and the earnings thereon are fully vested upon completion of five years of employment service, retirement, death, or disability. Prior to the fifth year, vesting in any Company contribution or earnings thereon is on a graduated basis and vest at the rate of 20 percent per year.

(d) Investment Options

Participants may direct contributions to any of the investment options as detailed in the accompanying schedule of assets (held at end of year) (modified-cash basis).

(e) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum of \$50,000 or 50 percent of their vested account balance, whichever is less. A participant may have no more than one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at the rate of prime plus 2 percent.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(1) PLAN DESCRIPTION (CONTINUED)

(f) *Employer's Contributions and Forfeitures*

Contributions are recorded in separate accounts for each employee. The nonvested portion of employer contributions, and earnings thereon, forfeited by employees are used to decrease required employer contributions in the following year. Forfeitures totaled \$29,998 and \$37,010 for the years ended 2014 and 2013, respectively.

(g) *Allocation of Earnings*

The net increase or decrease in the value of the Plan's assets attributable to interest, dividends, and changes in market value is allocated to the participants according to their percentage of total assets by fund.

(h) *Distribution of Benefits*

Benefits are distributed upon retirement, disability, death, or termination of employment. Participants may choose to have their vested account paid under one or more of the optional forms available under the Plan.

(i) *Plan Termination*

Although it has not expressed any intent to do so, the Company may terminate the Plan subject to provisions of ERISA. In the event the Plan is terminated, the interest of all affected participants will become fully vested and nonforfeitable. The Plan's assets shall be distributed to participants and beneficiaries according to their proportionate account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Basis of Presentation*

The accompanying financial statements have been prepared on the modified-cash basis of accounting. The modified-cash basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America under which asset additions and deletions are recognized based on cash receipts and disbursements and investments are adjusted to fair value.

(b) *Investment Valuation and Income Recognition*

The Plan's investments are stated at fair value or its equivalent for which the fair value is not readily determinable. See Note 7 for a further discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) *Other Income and Other Costs*

For the years ended December 31, 2014 and 2013, other income is comprised of investment fund management fees refunded to the Plan by Prudential. Administrative expenses consisted of loan fees, administrative custodial fees, and professional fees from independent consultants.

(d) *Use of Estimates*

The preparation of the financial statements in conformity with the modified-cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and disclosure of liabilities (contingent or otherwise) at the date of the financial statements, and the reported amounts of additions and deletions during the reporting period. Actual results could differ from those estimates.

(e) *Payment of Benefits*

Benefit payments to participants are recorded upon distribution.

(f) *Risks and Uncertainties*

The Plan may invest in various types of 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 such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(g) *Subsequent Events*

Subsequent events have been evaluated through August 20, 2015, the date the financial statements were available to be issued, and there were no matters that materially affect the carrying amounts of the net assets available for benefits as of December 31, 2014.

(h) *Notes Receivable from Participants*

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

(3) RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Prudential Trust Company, the trustee of the Plan, and therefore qualify as party-in-interest. These party-in-interest transactions, as well as notes receivable from participants, are not considered prohibited transactions by statutory exemptions under ERISA regulations.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(4) TAX STATUS OF THE PLAN

The Plan uses a prototype plan document, which received an opinion letter from the IRS, dated March 31, 2008, stating that the prototype document satisfies the applicable provisions of the Internal Revenue Code. The Plan itself has not received a determination letter from the IRS and the prototype has been amended since receiving the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan administrator believes that it is no longer subject to income tax examinations for years prior to 2011.

(5) INVESTMENTS

The following investments represent five percent or more of the net assets available for benefits at December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Euro Pacific Growth Fund	\$ 5,132,983	\$ 5,009,295
Guaranteed Income Fund	5,395,077	4,886,213
Allianz NFJ Div Value A	5,227,688	5,176,169
Pimco All Asset Fund A	2,384,145	2,144,438
Pioneer Bond A	3,497,534	3,176,590
American Century Disciplined Growth	6,121,570	*
Growth Fund of America	*	5,780,010

*Indicates investment less than 5 percent of net assets available for benefits at respective date

(6) INFORMATION CERTIFIED BY PLAN TRUSTEE

The following data has been certified as complete and accurate by the Plan trustee as of and for the years ended December 31, 2014 and 2013:

- (a) Investments managed by the trustee included in the statements of net assets available for benefits (modified-cash basis) and the cost and market value information included in the accompanying supplemental schedule of assets (held at end of year) (modified-cash basis);
- (b) Investment income included in the statements of changes in net assets available for benefits (modified-cash basis) consisting of net appreciation in fair value of investments, interest, and dividends.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS

The Plan's investments are stated at fair value. Fair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities;
- Level 2 - Quoted prices for identical or similar assets or liabilities in markets that are not considered to be active or identical or similar financial instruments for which all significant inputs are observable, either directly or indirectly; and
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurements and unobservable.

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. In periods of market inactivity, the observability of prices and inputs may be reduced for certain instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Fair value of investments at December 31, 2014 and 2013 are as follows:

	Level 1	Level 2	Level 3	Total
<u>December 31, 2014</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,174,495	\$ -	\$ -	\$ 12,174,495
Small/Mid U.S. equity	6,671,934	-	-	6,671,934
International equity	6,643,527	-	-	6,643,527
Fixed income	7,637,155	-	-	7,637,155
Pooled separate accounts:				
Target date fund	-	555,267	-	555,267
Guaranteed income contracts	-	5,395,077	-	5,395,077
Total investments, at fair value	<u>\$ 33,127,111</u>	<u>\$ 5,950,344</u>	<u>\$ -</u>	<u>\$ 39,077,455</u>
<u>December 31, 2013</u>				
Registered investment companies:				
Large U.S. equity	\$ 12,710,885	\$ -	\$ -	\$ 12,710,885
Small/Mid U.S. equity	4,365,060	-	-	4,365,060
International equity	3,692,957	-	-	3,692,957
Fixed income	11,490,329	-	-	11,490,329
Pooled separate accounts:				
Target date fund	-	378,414	-	378,414
Guaranteed income contracts	-	4,886,213	-	4,886,213
Total investments, at fair value	<u>\$ 32,259,231</u>	<u>\$ 5,264,627</u>	<u>\$ -</u>	<u>\$ 37,523,858</u>

Registered Investment Companies

Investments in registered investment companies (mutual funds) traded on national securities exchanges are valued at quoted closing prices on the last business day of the year and are classified within Level 1 of the fair value hierarchy.

Pooled Separate Accounts

Investments in pooled separate accounts are valued at the net asset value of units held by the Plan at year end reflecting the closing price reported on the applicable active market on which the underlying investments in equity securities are traded. There are neither unfunded commitments nor redemption notice period requirements for these pooled separate account investments.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2014 and 2013

(7) FAIR VALUE OF INVESTMENTS (CONTINUED)

Guaranteed Income Fund

The Plan also invests in Prudential Retirement Insurance and Annuity Company's Guaranteed Income Fund (GIF), a fully benefit-responsive investment contract. As described in FASB ASC 962 *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Accordingly, ASC 962 requires that the statement of net assets available for benefits present the fair value of the investment contracts along with an adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if necessary. However, the concept of value, other than contract value, does not apply to the Plan's GIF. The contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. There are no specific securities in the general account that back this contract. This product is not a traditional guaranteed investment contract and it is not considered practical to discount unpredictable cash flows. As a result, the fair value amount is considered to be equal to the contract value.

Interest on the GIF is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. The GIF had an average yield for the years ended December 31, 2014 and 2013 of 1.65 percent and 1.75 percent, respectively. The average yield crediting to participants as of December 31, 2014 and 2013 was 1.65 percent and 1.75 percent, respectively. The minimum crediting rate under the contract is 1.5 percent. No valuation reserves for this account exist at December 31, 2014. Prudential establishes the crediting interest rate on a semi-annual basis.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
(Modified-Cash Basis)

December 31, 2014

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
		Registered Investment Companies:		
*	Prudential Mutual Funds	JP Morgan Mid Cap Value A	\$ 1,441,890	\$ 1,675,571
		Alli Bern High Income A	88,688	83,333
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*	Participant Loans	Participant loans (interest rates ranging from 5.25% to 10.25%, maturing through 2022)		509,451
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See accompanying independent auditors' report