Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SPYGLASS CORPORATE SERVICES GROUP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1987

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
SPYGLASS CORPORATE SERVICES GROUP

20322 WINDOW DRIVE
LAKE FOREST, CA 92630

2b Employer Identification Number (EIN)
27-1366297

2c Plan Sponsor's telephone number
949-268-8190

2d Business code (see instructions)
561490

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	BRAD BIDDLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	94
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	68
a(2) Total number of active participants at the end of the plan year	**6a(2)**	53
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	29
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	83
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	83
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	70
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	9
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [ ] **H** (Financial Information)
- **(2)** [X] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [X] **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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

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

A Name of plan
SPYGLASS CORPORATE SERVICES GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SPYGLASS CORPORATE SERVICES GROUP

D Employer Identification Number (EIN)
27-1366297

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: WF STABLE VALUE

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
94-6751924-001	C	193159

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)

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 I (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information—Small Plan

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
SPYGLASS CORPORATE SERVICES GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPYGLASS CORPORATE SERVICES GROUP

D Employer Identification Number (EIN)
27-1366297

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.**

			(a) Beginning of Year	**(b)** End of Year
1	**Plan Assets and Liabilities:**			
a	Total plan assets	**1a**	2990869	2857493
b	Total plan liabilities	**1b**	0	0
c	Net plan assets (subtract line 1b from line 1a)	**1c**	2990869	2857493
2	**Income, Expenses, and Transfers for this Plan Year:**		**(a)** Amount	**(b)** Total
a	Contributions received or receivable:			
	(1) Employers	**2a(1)**	26157	
	(2) Participants	**2a(2)**	258053	
	(3) Others (including rollovers)	**2a(3)**	16651	
b	Noncash contributions	**2b**	0	
c	Other income	**2c**	115541	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	**2d**		416402
e	Benefits paid (including direct rollovers)	**2e**	356659	
f	Corrective distributions (see instructions)	**2f**	527	
g	Certain deemed distributions of participant loans (see instructions)	**2g**	0	
h	Administrative service providers (salaries, fees, and commissions)	**2h**	425	
i	Other expenses	**2i**	0	
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	**2j**		357611
k	Net income (loss) (subtract line 2j from line 2d)	**2k**		58791
l	Transfers to (from) the plan (see instructions)	**2l**		-192167

3 **Specific Assets:** If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	No	Amount
a	Partnership/joint venture interests	**3a**		X	
b	Employer real property	**3b**		X	
c	Real estate (other than employer real property)	**3c**		X	
d	Employer securities	**3d**		X	
e	Participant loans	**3e**	X		67161

		Yes	No	Amount
3f Loans (other than to participants)	3f		X	
g Tangible personal property	3g		X	

Part II Compliance Questions

4 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X	
e Was the plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		X	

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)
INSULECTRO 401(K) PLAN	33-0507970	002

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 III Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

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

A Name of plan
SPYGLASS CORPORATE SERVICES GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPYGLASS CORPORATE SERVICES GROUP

D Employer Identification Number (EIN)
27-1366297

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

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

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

ACCOUNTING + CONSULTING

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Financial Statements
and
Supplementary Information
Years Ended December 31, 2014 and 2013
(With Independent Auditor's Report Thereon)

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ACCOUNTING + CONSULTING

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of the
Spyglass Corporate Services Group 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Spyglass Corporate Services Group 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years ended December 31, 2014 and 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule 1 as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



September 22, 2015

Kushner, Smith, Joanou, and Gregson, LLP
100 Spectrum Center Drive, Suite 1000, Irvine, California 92618

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

ASSETS

	2014	2013
Investments at fair value (Notes 3, 4, and 5):		
Mutual funds	$ 2,582,546	$ 2,677,435
Interest bearing cash	14,627	15,331
Common/collective trusts	195,867	187,552
Total investments	2,793,040	2,880,318
Receivables:		
Employer contributions	995	--
Participant contributions	6,618	--
Notes receivable from participants	67,161	112,042
Total receivables	74,774	112,042
Assets available for benefits, fair value	2,867,814	2,992,360
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(2,708)	(1,491)
Total Assets	2,865,106	2,990,869

LIABILITIES

Corrective distributions payable	13,164	--
Net assets available for benefits	$ 2,851,942	$ 2,990,869

See accompanying notes to financial statements

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Statements of Changes in Net Assets
Available for Benefits
Years Ended December 31, 2014 and 2013

	2014	2013
Additions to net assets attributed to:		
Investment income:		
Net (depreciation) appreciation in fair value of investments (Note 3)	$ (43,288)	$ 337,406
Interest and dividends	154,797	143,489
Total investment income	111,509	480,895
Interest income on notes receivable from participants	4,032	4,960
Contribution income:		
Employer contributions	27,152	30,296
Participant contributions	264,671	260,317
Participant rollovers	16,651	90,186
Total contribution income	308,474	380,799
Total additions	424,015	866,654
Deductions from net assets attributed to:		
Benefits paid to participants	356,659	247,818
Corrective distributions	13,691	--
Administrative expenses	425	594
Total deductions	370,775	248,412
Transfer of plan assets:		
Transfer of assets to plan	1,566	--
Transfer of assets (from) plan	(193,733)	--
Net transfers	(192,167)	--
Net (decrease) increase in assets	(138,927)	618,242
Net assets available for benefits:		
Beginning of year	2,990,869	2,372,627
End of year	$ 2,851,942	$ 2,990,869

See accompanying notes to financial statements

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
December 31, 2014 and 2013

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Spyglass Corporate Services Group 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering substantially all employees of a controlled group of companies including the Plan sponsor, Spyglass Corporate Services Group (collectively, the Company). Employees of 21 years of age or older are automatically enrolled in the Plan after 30 days of service, but they are also eligible for immediate enrollment. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was established on January 1, 2012.

Contributions - Each year, the Company may elect to contribute to the Plan a portion of its current or accumulated profits in such amounts determined by the Company's Board of Directors. The Company did not make the election for the years ended December 31, 2014 and 2013.

Each year, the Company may elect to match participant contributions. At December 31, 2014 and 2013, the Company elected to match 25% of the first 4% of compensation electively deferred by participants. Matching contributions for the years ended December 31, 2014 and 2013 were $27,152 and $30,296, respectively.

Participants may contribute up to 70% of their annual wages but not to exceed a statutory limit set annually by the IRS.

Participant Accounts - Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting - Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Payment of Benefits - On termination of service, a participant may elect to receive either (a) a lump-sum amount equal to the value of his or her account, (b) monthly, quarterly, or annual installments over a period of time not to exceed the life expectancy of the participant, or (c) monthly, quarterly, or annual installments over a period of time not to exceed the life expectancy of the participant and a designated beneficiary.

(Note 1 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants - Participants may borrow up to 50 percent of their vested account balance, from a minimum of $1,000 up to $50,000, with payment of principal and interest made through payroll deductions. A general loan will have a term of up to five years, or up to 20 years for a home loan. The loans are secured by the balance in the participant's account. Participant loans are stated at the unpaid principal value, plus any unpaid, accrued interest.

Forfeitures - Participants terminating employment with the Company will forfeit any nonvested employer contributions. At the Plan sponsor's election, the forfeited nonvested contributions may be used to pay for administrative expenses of the Plan and beyond that can be used to reduce employer contributions. At December 31, 2014 and 2013, the amounts of forfeited nonvested contributions were $212 and $1,180, respectively. There were no forfeitures used to offset administrative expenses during 2014 and 2013. For the years ended December 31, 2014 and 2013, forfeitures of $7,831 and $4,952, respectively, were used to offset employer matching contributions.

Investments - Each participant directs the allocation of his or her contribution, and employer discretionary contributions to one or more of 30 investment options.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

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. The Plan invests in investment contracts through common/collective trusts. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Basis of Presentation - The financial statements have been prepared in compliance with the Department of Labor Rules and Regulations for reporting and disclosure under ERISA.

(Note 2 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Risk and Uncertainties - The Plan provides for various investment options in any combination of investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level or risk associated with certain investment securities and the level of uncertainty related to changes in the value of investments securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

Administrative Expenses - Expenses incurred in the administration of the Plan are paid by both the Plan and the Company.

Subsequent Event - The Plan evaluated subsequent events through September 22, 2015, the date these financial statements were issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 3 - INVESTMENTS

The participant directed accounts as of December 31, 2014 and 2013 are summarized as follows:

		2014	2013
Investments greater than five percent of Plan's net assets:			
Columbia	Small Cap Index Fund	$ 191,302	$ 165,875
Dreyfus	Bond Market Index Investor Fund	164,759	198,147
Dreyfus	S&P 500 Index Fund	374,687	352,199
Fidelity Investments	International Discovery Fund	205,581	243,426
Fidelity Investments	New Insights Fund	305,028	258,930
Fidelity Investments	Small Cap Value Fund	--♦	172,405
MFS	Utilities Fund	--♦	162,109
Wells Fargo Advantage	Stable Value Fund	195,867	187,552
Wells Fargo Advantage	Discovery Fund	300,129	335,077
		1,737,353	2,075,720
Aggregate of investments less than five percent of Plan's net assets		1,055,687	804,598
		$ 2,793,040	$ 2,880,318

♦ - Investments were less than 5% of Plan's net assets at year end

(Note 3 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 3 - INVESTMENTS (Continued)

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

	2014	2013
Mutual funds	$ (45,146)	$ 335,334
Common/collective trust	1,858	2,072
Net appreciation in fair value of investments	$ (43,288)	$ 337,406

NOTE 4 - FAIR VALUE MEASUREMENTS

ASC 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means.

(Note 4 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Level 2 (Continued)	If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

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

Interest bearing cash: Valued at market value of corresponding currency at year end.

Common/collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

(Note 4 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

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

	Assets at Fair Value as of December 31, 2014			
	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds:				
Balanced funds	$ 469,946	$ --	$ --	$ 469,946
Fixed income funds	215,693	--	--	215,693
Domestic funds	1,690,701	--	--	1,690,701
International funds	206,206	--	--	206,206
Total mutual funds	2,582,546	--	--	2,582,546
Interest bearing cash	14,627	--	--	14,627
Common/collective trust	--	195,867	--	195,867
Total assets at fair value	$ 2,597,173	$ 195,867	$ --	$ 2,793,040

	Assets at Fair Value as of December 31, 2013			
	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds:				
Balanced funds	$ 424,770	$ --	$ --	$ 424,770
Fixed income funds	308,134	--	--	308,134
Domestic funds	1,700,947	--	--	1,700,947
International funds	243,584	--	--	243,584
Total mutual funds	2,677,435	--	--	2,677,435
Interest bearing cash	15,331	--	--	15,331
Common/collective trust	--	187,552	--	187,552
Total assets at fair value	$ 2,692,766	$ 187,552	$ --	$ 2,880,318

(Note 4 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Common/collective trusts (CCT) are valued at NAV which is based on the fair value of the underlying investments of the CCT, less any liabilities. The underlying investments of the CCT are guaranteed investment contracts. The Plan had no unfunded commitments related to CCT. The redemption of CCT is subject to the preference of individual Plan participants and contains no restrictions on the timing of redemption.

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has certified to the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying Statements of Net Assets Available for Benefits as of December 31, 2014 and 2013.

- Net appreciation in fair value of investments, interest and dividends reflected on the accompanying Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2014 and 2013.

NOTE 6 - PLAN TERMINATION

Although they have not expressed any intent to do so, the Company has the right to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, so that each participant receives 100 percent of his or her account balance as of the date of termination.

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 7 - TAX STATUS

The Internal Revenue Service has determined and informed the Company in a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

The Plan is subject to routine audits by governmental jurisdictions; however, there were no years under examination by governmental jurisdictions as of December 31, 2014. The Plan administrator believes it is no longer subject to governmental examinations for years prior to 2011.

NOTE 8 - PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Investments is an affiliate of the Fidelity Trust Management Company, the trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

The Plan pays administrative expenses to parties-in-interest who provide services to the Plan and for whom a statutory exemption exists. Additionally, notes receivable from participants are considered party-in-interest transactions for which a statutory exemption exists.

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Notes to Financial Statements
(Continued)
December 31, 2014 and 2013

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2014 and 2013:

	2014	2013
Net assets available for benefits per the financial statements	$ 2,851,942	$ 2,990,869
Add: Current year distributions payable not recorded on Form 5500	13,164	--
Less: Current year contribution receivables not recorded on Form 5500	(7,613)	--
Net assets available for benefits per the Form 5500	$ 2,857,493	$ 2,990,869

The following is a reconciliation of the total contribution income per the financial statements to the Form 5500 as of December 31, 2014 and 2013:

	2014	2013
Total contribution income per the financial statements	$ 308,474	$ 380,799
Less: Current year contribution receivables not recorded on Form 5500	(7,613)	--
Total contribution income per the Form 5500	$ 300,861	$ 380,799

The following is a reconciliation of the corrective distributions per the financial statements to the Form 5500 as of December 31, 2014 and 2013:

	2014	2013
Total corrective distributions per the financial statements	$ 13,691	$ --
Less: Current year corrective distributions not recorded on Form 5500	(13,164)	--
Total contribution income per the Form 5500	$ 527	$ --

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Supplemental Information
December 31, 2014

Schedule H, line 4i - Schedule of Assets (Held at End of Year)
EIN #27-1366297
PN #001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Blackrock	Energy and Resources Fund	N/A	$ 128,387
	Columbia	Mid Cap Index Fund	N/A	113,977
	Columbia	Small Cap Index Fund	N/A	191,302
	Dreyfus	Bond Market Index Fund	N/A	164,759
	Dreyfus	S&P 500 Index Fund	N/A	374,687
	Federated	Equity Income Fund	N/A	34,979
*	Fidelity Investments	Freedom 2005 Fund	N/A	2,877
*	Fidelity Investments	Freedom 2010 Fund	N/A	9,496
*	Fidelity Investments	Freedom 2015 Fund	N/A	45,576
*	Fidelity Investments	Freedom 2020 Fund	N/A	10,234
*	Fidelity Investments	Freedom 2025 Fund	N/A	101,971
*	Fidelity Investments	Freedom 2030 Fund	N/A	71,566
*	Fidelity Investments	Freedom 2035 Fund	N/A	44,056
*	Fidelity Investments	Freedom 2040 Fund	N/A	102,020
*	Fidelity Investments	Freedom 2045 Fund	N/A	32,304
*	Fidelity Investments	Freedom 2050 Fund	N/A	23,772
*	Fidelity Investments	Freedom 2055 Fund	N/A	26,074

(Schedule 1 continued on the following page)

SPYGLASS CORPORATE SERVICES GROUP
401(k) PLAN

Supplemental Information
December 31, 2014

Schedule H, line 4i - Schedule of Assets (Held at End of Year)
EIN #27-1366297
PN #001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Fidelity Investments	International Discovery Fund	N/A	205,581
*	Fidelity Investments	New Insights Fund	N/A	305,028
*	Fidelity Investments	Real Estate Fund	N/A	21,287
*	Fidelity Investments	Retirement Money Market Portfolio Fund	N/A	14,627
*	Fidelity Investments	Small Cap Fund	N/A	2,019
*	Fidelity Investments	Small Cap Value Fund	N/A	73,542
*	Fidelity Investments	Strategic Income Fund	N/A	49,503
	Janus Advisor	Balanced Fund	N/A	24,666
	MFS	Utilities Fund	N/A	120,698
	Oppenheimer	Developing Markets Fund	N/A	625
	Templeton	Global Bond Fund	N/A	1,431
	Wells Fargo Advantage	Stable Value Fund	N/A	195,867
	Wells Fargo Advantage	Discovery Fund	N/A	300,129
	Total investments			2,793,040
*	Notes receivable from participants	Interest rates ranging from 4.25% to 5% with maturity dates through January 2031	--	67,161
	Total assets held for investment purposes at end of year			$ 2,860,201

* - Party-in-interest as defined by ERISA for which a statutory exemption exists.
N/A - Information not required for participant-directed investments.