Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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;
- [X] 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:
- [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
PERSONNEL MANAGEMENT OF WEST VIRGINIA 401(K) RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 333

1c Effective date of plan 01/01/2003

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
PROFESSIONAL PAYROLL CONCEPTS, INC.
PERSONNEL MANAGEMENT OF WEST VIRGINIA

500 SOUTHRIDGE BOULEVARD
CHARLESTON, WV 25309

2b Employer Identification Number (EIN) 45-3027482

2c Plan Sponsor's telephone number 304-345-1384

2d Business code (see instructions) 561300

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	DWAYNE CLINE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	DWAYNE CLINE
	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**	150
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)**	95
a(2) Total number of active participants at the end of the plan year	**6a(2)**	99
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	41
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	143
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	143
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	103
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	43
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **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 A (Form 5500)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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).	**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	**B** Three-digit plan number (PN) ▶
PERSONNEL MANAGEMENT OF WEST VIRGINIA 401(K) RETIREMENT PLAN	333
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
PROFESSIONAL PAYROLL CONCEPTS, INC.	45-3027482

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.

1 Coverage Information:

(a) Name of insurance carrier

LINCOLN NATIONAL LIFE INSURANCE CO.

(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
35-0472300	65676	VARIOUS	72	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
12030	10421

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

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
9912			4

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

PINNACLE FINANCIAL SERVICES
1177 HYPOLUXO ROAD
LANTANA, FL 33462

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
	7749	TPA SUBSIDY	5

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

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

PINNACLE FINANCIAL SERVICES
1177 HYPOLUXO ROAD
LANTANA, FL 33462

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	2056	TPA AWARDS	5

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

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST, STE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	359	NON-MONETARY COMP TO SALES REP	4

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

PINNACLE FINANCIAL SERVICES INC
1177 HYPOLUXO RD
LANTANA, FL 33462

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	6	MARKETING ALLOWANCE	5

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

NORTHWESTERN MUTUAL INVESTMENT
ATTN IPS COMPENSATION
720 E WISCONSIN AVE
MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
2118			4

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

NORTHWESTEN MUTUAL INVESTMENT
ATTN IPS COMPENSATION
720 E WISCONSIN AVE
MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	251	NON-MONETARY COMP TO SALES REP	4

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	978313
5	Current value of plan's interest under this contract in separate accounts at year end	5	2053422

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.	6d	

Specify nature of costs ▶

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 FIXED

b	Balance at the end of the previous year		7b	922437
c	Additions: (1) Contributions deposited during the year	7c(1)	106254	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	14930	
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below)	7c(5)	1178	
	▶ LOAN PRINCIPAL & INTEREST			
	(6)Total additions		7c(6)	122362
d	Total of balance and additions (add lines **7b** and **7c(6)**).		7d	1044799
e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	53671	
	(2) Administration charge made by carrier	7e(2)	12815	
	(3) Transferred to separate account	7e(3)		
	(4) Other (specify below)	7e(4)		
	▶			
	(5) Total deductions		7e(5)	66486
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)		7f	978313

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

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

A Name of plan
PERSONNEL MANAGEMENT OF WEST VIRGINIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL PAYROLL CONCEPTS, INC.

D Employer Identification Number (EIN)
45-3027482

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).. . . . . [X] 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

LINCOLN NATIONAL CORPORATION

35-1140070

(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)

LINCOLN NATIONAL CORPORATION

35-1140070

(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	SERVICE PROVIDER	41708	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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

(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

(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

(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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**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
PERSONNEL MANAGEMENT OF WEST VIRGINIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 333

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL PAYROLL CONCEPTS, INC.

D Employer Identification Number (EIN)
45-3027482

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: LVIP DELAWARE GROWTH & INCOME
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-111 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7266

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE BOND
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-112 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50744

a Name of MTIA, CCT, PSA, or 103-12 IE: FED GOV ULTRASHORT DUR
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-114 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 503287

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA ACORN
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-117 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25596

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP VANGUARD DOMESTIC EQUITY
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-119 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140932

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-720 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10929

a Name of MTIA, CCT, PSA, or 103-12 IE: VG LIFESTRATEGY MOD GRW
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-121 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26686

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MON INT'L VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-122	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35683
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSL ALL CAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-123	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	26266
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSL SM MD CAP IDX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-124	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14829
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO GRWTH & INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-128	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	140
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN HIGH INC			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-120	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	39985
a Name of MTIA, CCT, PSA, or 103-12 IE: VG LIFESTRATEGY CONS GRWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-130	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	131519
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS AMER HIGH INC			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-716	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10626
a Name of MTIA, CCT, PSA, or 103-12 IE: VG LIFESTRATEGY GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	30314
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS NEW PERSPECTIVE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-134	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	45005
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-135	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	38257

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA SMALL-CAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-136	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	30391
a Name of MTIA, CCT, PSA, or 103-12 IE: AB SMALL MID CAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-139	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1999
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS SMALL CAP WORLD			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-146	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	21696
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS GROWTH AMERICA			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-148	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	76481
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS INVEST CO AMERICA			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-149	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	202196
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS EUROPAC GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-154	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5204
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP CLARION GLBL REAL EST			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-155	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14447
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP SMALL CAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-156	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	32115
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DIMENSIONAL US EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-157	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	43808
a Name of MTIA, CCT, PSA, or 103-12 IE: LIVP VANGUARD INTERNATIONAL EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-159	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33759

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP BAR GR			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-718	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP TEMPLETON GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-162	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: WF ADVANTAGE DISCOVERY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-163	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN ENTERPRISES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-164	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12323
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VIT GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-165	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5940
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VIT UTILITIES SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-167	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	30640
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO SMCAP GWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-176	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3537
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK ENERGY & RESOURCES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-177	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	125922
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS LC GR IDX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-712	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8846
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK FLEXIBLE EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	79080

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-184	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	67005
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLOBAL BOND SECURITIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-186	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	70805
a Name of MTIA, CCT, PSA, or 103-12 IE: STADION MANAGED MODERATE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-706	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP BKRK INFL PROTECT			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-192	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	19661
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP DIVERSIFIED INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7142
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DVLPNG MRKTS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-194	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2040			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-704	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7820
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

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b Name of plan sponsor | **c** EIN-PN

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b Name of plan sponsor | **c** EIN-PN

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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)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
PERSONNEL MANAGEMENT OF WEST VIRGINIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL PAYROLL CONCEPTS, INC.

D Employer Identification Number (EIN)
45-3027482

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	10082	9956
(2) Participant contributions	1b(2)	28528	27872
(3) Other	1b(3)	39665	41762
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)	31074	30500
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2561494	2053422
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	922437	978313
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	3593280	3141825
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	1312	235
k Total liabilities (add all amounts in lines 1g through1j)	1k	1312	235
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3591968	3141590

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)	103246	
(B) Participants	2a(1)(B)	243894	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		347140
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)	1057	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1057
(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)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(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)		73392
(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)		
c Other income	2c		939
d Total income. Add all **income** amounts in column (b) and enter total	2d		422528

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	818358	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	366	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		818724
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		4315
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	45318	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4549	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		49867
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		872906

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		-450378
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **(2)** EIN:

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:

		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 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.)	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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e		X	
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 have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	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.)	4j		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?	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			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
PERSONNEL MANAGEMENT OF WEST VIRGINIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL PAYROLL CONCEPTS, INC.

D Employer Identification Number (EIN)
45-3027482

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): 35-1140070 _____

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):

%	COMPANY NAME	EIN
0.00%	PMC/A & R EXPRESS, INC.	550781522
0.00%	PMC/B. SCOTT EDER, DDS, PLLC.	550712665
0.00%	PMC/CANTRELL MOTOR LINES, INC.	550605462
0.00%	PMC/CHARLESTON PLASTERING COMPANY, INC.	550756719
13.26%	PMC/COMPLIANCE MONITORING LABS, INC.	621747546
4.59%	PMC/HERITAGE TECHNICAL ASSOCIATES, INC.	550769759
11.22%	PMC/HOME BREATHING CARE, LLC.	522391058
0.00%	PMC/MATRIKS ENERGY JV 2001	611395728
0.00%	PMC/MARI SULLIVAN WALKER, INC.	550694427
0.00%	PMC/MATRIKS MANAGEMENT, PSC	311505270
1.95%	PMC/MELTON MORTUARY, INC.	550359731
9.47%	PMC/MEDICAL REHABILITATION ASSOCIATES, INC.	550784372
0.00%	PMC/MONARCH SERVICE CORPORATION	550766733
33.88%	PMC/MORRIS COKER, INC.	550522268
22.46%	PMC/NATURAL ENERGY UTILITY CORPORATION	300006093
0.46%	PMC/PROFESSIONAL PAYROLL CONCEPTS DBA PERSONNEL MANAGEMENT	453027482
2.71%	PMC/PYRAMID COUNSELING, LLC.	311567748
0.00%	PMC/QUINN TECHNOLOGY, INC.	550781710
0.00%	PMC/SOUTHERN ENGINEERING & SURVEYING CO., INC.	550539666
100.00%		

SUMMARY FOR LINKED PLANS:
Schedule of Assets Held for Investment Purposes Schedule H Item 4i

EIN	550746456	**IRS Plan #**	333
As of Plan Year End	12/31/2014		
Contract #:	64868		

(A)	(B) Identity of Issue	(C) Description of Investment	(D) Historical Cost[1]	(E) Current Value
*	LNL-DIRECTOR	NeubergerBerman MidCap Gr SA37	0.00	0.00
*	LNL-DIRECTOR	LVIP Vanguard Domestic Eq SA19	87,655.09	140,931.60
*	LNL-DIRECTOR	LVIP T.Rowe Growth Stock SA29	0.00	0.00
*	LNL-DIRECTOR	AB Global Thematic SA31	0.00	0.00
*	LNL-DIRECTOR	LVIP Del Growth & Income SA11	5,559.04	7,265.73
*	LNL-DIRECTOR	LVIP Delaware Bond SA12	41,055.35	50,743.77
*	LNL-DIRECTOR	Fed Gov Ultrashort Dur SA14	492,125.88	503,286.61
*	LNL-DIRECTOR	Columbia Acorn SA17	18,305.47	25,596.11
*	LNL-DIRECTOR	Franklin High Income SA20	30,363.73	39,984.60
*	LNL-DIRECTOR	VG LifeStrategy Mod Grw SA21	20,989.49	26,685.59
*	LNL-DIRECTOR	LVIP Mon Int'l Value SA22	30,125.59	35,683.04
*	LNL-DIRECTOR	SSgA Rusl All Cap Idx SA23	14,725.98	26,266.49
*	LNL-DIRECTOR	SSgA Rusl Sml Md Cp Idx SA24	7,686.92	14,829.25
*	LNL-DIRECTOR	Invesco Growth & Income SA28	94.45	139.71
*	LNL-DIRECTOR	VG LifeStrategy Cons Grw SA30	105,339.65	131,606.61
*	LNL-DIRECTOR	VG LifeStrategy Growth SA32	21,671.30	30,335.54
*	LNL-DIRECTOR	Guaranteed Account	976,653.28	978,312.95
*	LNL-DIRECTOR	DWS Equity 500 Index VIP SA27	0.00	0.00
*	LNL-DIRECTOR	AmerFunds New Perspective SA34	31,081.34	45,005.03
*	LNL-DIRECTOR	Fidelity VIP ContraFund SA35	23,723.60	38,256.73
*	LNL-DIRECTOR	AB Small Mid Cap Value SA39	1,194.12	1,998.81
*	LNL-DIRECTOR	AmerFunds SMALLCAP World SA46	13,087.21	21,695.87
*	LNL-DIRECTOR	AmerFunds Growth America SA48	45,245.58	76,480.59
*	LNL-DIRECTOR	AmerFunds Invest Co Amer SA49	129,930.10	202,196.12
*	LNL-DIRECTOR	AmerFunds EuroPac Growth SA54	4,512.00	5,203.69
*	LNL-DIRECTOR	Delaware VIP SmCap Value SA56	19,924.54	32,114.67
*	LNL-DIRECTOR	LVIP Dimensionl US Eq RPM SA57	31,931.81	43,808.36
*	LNL-DIRECTOR	LVIP Vanguard Intl Equity SA59	30,289.70	33,759.35
*	LNL-DIRECTOR	WF Advantage Discovery SA63	0.00	0.00
*	LNL-DIRECTOR	Janus Aspen Enterprise SA64	7,939.87	12,323.08
*	LNL-DIRECTOR	MFS VIT Growth SA65	4,867.17	5,939.91
*	LNL-DIRECTOR	MFS VIT Utilities Series SA67	19,346.08	30,639.95
*	LNL-DIRECTOR	BlackRock Aurora SA75	0.00	0.00
*	LNL-DIRECTOR	Invesco Sml Cap Discovery SA76	2,055.55	3,536.70

*	LNL-DIRECTOR	BlackRock Enrgy&Resources SA77	143,422.95	125,921.86
*	LNL-DIRECTOR	BlackRock Flexible Equity SA83	58,198.91	79,080.21
*	LNL-DIRECTOR	BlackRock Large Cap Value SA80	0.00	0.00
*	LNL-DIRECTOR	Mgd Prin Protect Portfolio	0.00	0.00
*	LNL-DIRECTOR	AmerFunds Amer High-Inc SA1C	9,835.51	10,626.33
*	LNL-DIRECTOR	LVIP Bar GR SA1X	0.00	0.00
*	LNL-DIRECTOR	LVIP SSgA Small-Cap Index SA36	20,626.28	30,390.88
*	LNL-DIRECTOR	LVIP Clarion Gbl Real Est SA55	11,510.12	14,446.53
*	LNL-DIRECTOR	LVIP Templeton Growth RPM SA62	0.00	0.00
*	LNL-DIRECTOR	Fidelity VIP Mid Cap SA84	43,668.81	67,005.44
*	LNL-DIRECTOR	Templeton Global Bond VIP SA86	61,147.85	70,805.02
*	LNL-DIRECTOR	LVIPBkRk Infltn Protected SA92	18,348.77	19,660.93
*	LNL-DIRECTOR	Del VIP DiversifiedIncome SA93	6,579.45	7,141.92
*	LNL-DIRECTOR	Oppenheimer Dvlping Mrkts SA94	0.00	0.00
*	LNL-DIRECTOR	LVIP Managed Risk Pr 2040 SAL4	7,462.97	7,820.18
*	LNL-DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	6,036.05	8,845.54
*	LNL-DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	11,645.46	14,542.83
*	LNL-DIRECTOR	PIMCO Total Return SALM	10,783.46	10,929.29
*	LNL-DIRECTOR	Stadion Managed Moderate SATM	0.00	0.00
	Total		2,626,746.48	3,031,843.42

[1] **The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.**