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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1983

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
J-M MANUFACTURING COMPANY, INC.

5200 W CENTURY BOULEVARD
LOS ANGELES, CA 90045

2b Employer Identification Number (EIN)
84-0895616

2c Plan Sponsor's telephone number
310-693-8200

2d Business code (see instructions)
326100

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	NOOSHIN NATHAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	NOOSHIN NATHAN
	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**	1813
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)**	1375
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1373
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	375
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1752
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	1752
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1752
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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) [X]	Insurance	**(1)** [X]	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)** [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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
06-1050034	93629	GA40162	1752	01/01/2014	12/31/2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	17701823
5	Current value of plan's interest under this contract in separate accounts at year end	5	2926247

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 GENERAL ACCOUNT CONTRACT

b	Balance at the end of the previous year			7b	16782200
c	Additions: (1) Contributions deposited during the year	7c(1)	817876		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	343633		
	(4) Transferred from separate account	7c(4)	213666		
	(5) Other (specify below)	7c(5)	2012507		
	▶ LOAN REPAYMENTS, TRANSFERS IN MISCELLANEOUS IN FORFEITURE CREDITS				
	(6)Total additions			7c(6)	3387682
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	20169882
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1171167		
	(2) Administration charge made by carrier	7e(2)	5461		
	(3) Transferred to separate account	7e(3)	248619		
	(4) Other (specify below)	7e(4)	1042812		
	▶ LOAN INITIATIONS, TRANSFERS OUT TRANSFERS OUT MISCELLANEOUS OUT				
	(5) Total deductions			7e(5)	2468059
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	17701823

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 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.**	**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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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

PRUDENTIAL RETIREMENT INSURANCE

06-1050034

(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)

FREDRIKSON & BYRON, P.A.

41-0971937

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 29 49	NONE	43626	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	40465	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

FARBER HAAS HURLEY, LLP

20-4207759

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 16	NONE	16250	Yes [ ] No [X]	Yes [ ] No [ ]	0	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)

FREDERIKSON & BYRON P.A.

99-9999999

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	82	Yes [ ] No [X]

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

INTERSERV SERVICES CORPORATION

41-1672194

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	82	Yes [ ] No [X]

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

DAILY ACCESS

63-1156117

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	82	Yes [ ] No [X]

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

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

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 50 64	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	20.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 GUARANTEED INCOME FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 PRU GOV INCOME Z

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 PRU JENN SELECT GRW Z

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)

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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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: DRYDEN S & P INDEX FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RET INS AND ANNUITY CO

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)
06-1050034-123	P	2926247

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)

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

b Name of sponsor of entity listed in (a):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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	4611	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2380887	2589889
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2674829	2926247
(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)	39966699	40033131
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	16782200	17701823
(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	61809226	63251090
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	61809226	63251090

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)	382108	
	(B) Participants	2a(1)(B)	3767552	
	(C) Others (including rollovers)	2a(1)(C)	7625	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4157285
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)	105248	
	(F) Other	2b(1)(F)	343633	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		448881
	(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)	483857	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		483857
	(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)		349855
(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)		1560488
c Other income	2c		88061
d Total income. Add all **income** amounts in column (b) and enter total	2d		7088427
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5513799	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		5513799
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		26849
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	105915	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		105915
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5646563
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1441864
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: FARBER HASS HURLEY LLP **(2)** EIN: 20-4207759

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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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)

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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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** 0

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): 22-1211670

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):

FINANCIAL STATEMENTS

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

DECEMBER 31, 2014 AND 2013

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
JM Eagle Employees' 401(k) Savings Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Prudential Bank & Trust, F.S.B., the trustee of the Plan, and Prudential Retirement Insurance and Annuity Company, a custodian 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 and custodian hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the trustee and custodian as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis 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 and custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber Hass Hurley LLP

Valencia, California
September 21, 2015

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS:		
Investments, at fair value	$ 60,661,201	$ 59,423,728
Cash	-	4,611
Receivables:		
Notes receivable from participants	2,589,889	2,380,887
Employer matching contributions	271,786	117,440
Total receivables	2,861,675	2,498,327
Total assets	63,522,876	61,926,666
LIABILITIES:		
Refundable excess contributions	38,971	74,552
Net assets available for benefits	$ 63,483,905	$ 61,852,114

The accompanying notes are an integral part of these financial statements.

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2014

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	1,910,343
Interest and dividends		827,490
		2,737,833
Interest income on notes receivable from participants		105,248
Contributions:		
Participant deferrals		3,767,552
Employer matching		536,454
Participant rollovers		7,625
		4,311,631
Total additions		7,154,712
Deductions from net assets attributed to:		
Benefits paid to participants		5,505,067
Administrative expenses		17,854
Total deductions		5,522,921
Net increase		1,631,791
Net assets available for benefits:		
Beginning of year		61,852,114
End of year	$	63,483,905

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the JM Eagle Employees' 401(k) Savings Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

Effective January 1, 1983, the Plan was established for the benefit of employees of J-M Manufacturing Company, Inc. dba JM Eagle and certain affiliates (collectively, the "Employer"), as amended. The Plan is a contributory, defined-contribution plan under sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

2. Eligibility

All full-time salaried and hourly employees are eligible to participate on the first day of the month after completion of three months of continuous service with the Employer. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are also eligible to participate in the Plan. The Plan allows for automatic enrollment of eligible employees. Unless employees elect otherwise, they will be enrolled into the Plan at a deferral rate of 3%. The automatic enrollment deferral rate will increase each year on July 1 by 1% point, up to a maximum of 10%. Leased employees or participants of a collective bargaining agreement are not eligible to participate in the Plan.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis and/or on an after-tax basis, from 1% to 30% of their annual compensation up to the maximum deferral limit per Section 402(g)(1) of the IRC of $17,500 for the year ended December 31, 2014. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The maximum catch-up contribution was $5,500 for the year ended December 31, 2014.

The Plan provides a matching contribution equal to 25% of the first 4% of the pre-tax salary deferred, as defined. The Plan also provides for a discretionary profit sharing contribution equal to 75% of the first 4% of pre-tax salary deferral elected plus 100% of the next 1% of pre-tax salary deferrals for participants employed on the last day of the year. The Plan did not make a discretionary profit sharing contribution during the year ended December 31, 2014.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Employer's contributions and investment income, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Prudential Retirement Insurance and Annuity Company ("Prudential" or "Custodian") or Prudential Bank & Trust, F.S.B. (the "Trustee"), as provided by the Plan. Participants may change their investment options daily.

6. Vesting

Participant contributions and Employer contributions and actual earnings on all such contributions are fully vested at all times.

7. Benefit Payments

Upon termination of service, hardship (as defined), retirement, attainment of age 59 ½, death or disability, a participant or a participant's beneficiary is entitled to receive a lump-sum amount or installments equal to the value of the participant's account.

8. Forfeitures

Forfeitures attributable to excess contributions may be used to pay reasonable Plan expenses first and then may be used to reduce future Employer contributions. Outstanding forfeitures available at December 31, 2014 and 2013 totaled $19,977 and $13,169, respectively. No forfeitures were applied against Employer contributions during the year ended December 31, 2014.

9. Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, up to the lesser of $50,000 (reduced by the highest outstanding balance of all loans during the preceding twelve month period) or 50% of their vested balance, with a minimum borrowing of $1,000. Loans bear interest based on the prime rate plus 1% and have repayment terms not to exceed five years. Participants may have up to two loans outstanding at a time.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to amend or terminate the Plan by action of its Board of Directors subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis 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 Statements of Net Assets Available for Benefits present the fair value of the investment contracts, as well as the adjustment, if any, of the fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets available for Benefits is presented on a contract value basis. At December 31, 2014 and 2013, contract value of the fully benefit-responsive investment contract approximated fair value and therefore, an adjustment from fair value to contract value is not necessary.

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. 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 changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and Prudential. See Note D for discussion of fair value measurements.

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

5. Payment of Benefits

Benefits are recorded when paid.

6. Notes Receivable from Participants

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

7. Administrative Expenses

Administrative expenses incurred by the Custodian and Trustee in performance of their duties are paid from the assets of the Plan. Other reasonable Plan expenses may be paid from the Plan's forfeiture account. Fees related to the administration of notes receivable from participants and other participant specific fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation of fair value of investments.

8. Subsequent Events

Plan management has evaluated subsequent events through September 21, 2015, the date the financial statements were available to be issued and there were no events that require disclosure.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by the Custodian, and the Trustee, as complete and accurate, except for comparing such information certified by the Custodian and the Trustee to information included in the Plan's financial statements and supplemental schedule.

Total investments and notes receivable from participants held and certified by Prudential and the Trustee in the accompanying Statements of Net Assets Available for Benefits were $63,251,090 and $61,804,615 as of December 31, 2014 and 2013, respectively. Net investment income and interest income on notes receivable certified by Prudential and the Trustee in the accompanying Statement of Changes in Net Assets Available for Benefits were $2,843,081 for the year ended December 31, 2014.

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Mutual funds	$ 1,560,488
Pooled separate accounts	349,855
	$ 1,910,343

Investments that represent 5% or more of total net assets available for benefits as of December 31, 2014 and 2013 were as follows:

Investments at fair value:	2014	2013
PIMCO Total Return Bond ADMN	$ 5,764,312	$ 5,805,572
American Funds Europacific Growth	$ 5,240,966	$ 5,369,956
Franklin Templeton Moderate Allocation	$ 6,974,636	$ 7,100,639
Ridge Worth Large Cap Value Equity	$ 7,197,687	$ 6,924,328
Prudential Jennison Select Growth Z	$ 5,093,510	$ 4,979,208
Guaranteed Income Fund	$ 17,701,823	$ 16,782,200

NOTE D - FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB 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.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

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.

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. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Registered investment companies (mutual funds): Valued at quoted market prices, which represent the net asset value of the shares held by the Plan at year-end.

Guaranteed income fund: Valued at the sum of deposits to the account, plus earnings at guaranteed crediting rates, less withdrawals and fees (see Note E).

Pooled separate account: Valued on a net asset value (NAV) basis as determined by Prudential on the last business day of the Plan year. All investments in this category can be redeemed daily, have a daily redemption notice period and have no unfunded commitments. The fair values of these investments are determined by reference to the respective fund's underlying assets, with Prudential specifying the source(s) to use for underlying investment asset prices. The investments underlying the Plan's pooled separate accounts primarily include domestic and international equities and domestic fixed income securities. In the event that a fund accountant's initial valuation is not deemed reasonable, Prudential may make adjustments to achieve a price believed to be more reflective of fair value.

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 D - FAIR VALUE MEASUREMENTS (Continued)

The following tables set 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	$ 6,974,636	$ -	$ -	$ 6,974,636
Fixed income	6,512,637	-	-	6,512,637
International	5,691,459	-	-	5,691,459
Small-cap	5,181,975	-	-	5,181,975
Mid-cap	2,806,911	-	-	2,806,911
Large-cap	12,737,914	-	-	12,737,914
Real estate	127,599	-	-	127,599
Total mutual funds	40,033,131	-	-	40,033,131
Pooled separate account:				
Large-cap	-	2,926,247	-	2,926,247
Guaranteed income fund	-	17,701,823	-	17,701,823
Total assets at fair value	$ 40,033,131	$ 20,628,070	$ -	$ 60,661,201

Assets at Fair Value as of December 31, 2013

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds:				
Balanced	$ 7,100,639	$ -	$ -	$ 7,100,639
Fixed income	6,736,821	-	-	6,736,821
International	5,905,537	-	-	5,905,537
Small-cap	5,093,118	-	-	5,093,118
Mid-cap	2,877,967	-	-	2,877,967
Large-cap	12,252,617	-	-	12,252,617
Total mutual funds	39,966,699	-	-	39,966,699
Pooled separate account:				
Large-cap	-	2,674,829	-	2,674,829
Guaranteed income fund	-	16,782,200	-	16,782,200
Total assets at fair value	$ 39,966,699	$ 19,457,029	$ -	$ 59,423,728

NOTE E - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan invests in the Guaranteed Income Fund, which is a fully benefit-responsive investment contract with Prudential. As described in Note B.1., because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported by Prudential, represents contributions made under the contract plus earnings, less participant withdrawals and administrative expenses.

The average yield earned by the Plan and the average yield credited to participants on the contract was 1.95% and 2.20% for the years ended December 31, 2014 and 2013, respectively. The minimum crediting interest rate under the contract was 1.5% for the years ended December 31, 2014 and 2013. The basis and frequency of determining the crediting interest rate is done on a semiannual basis. There are no events that would limit the ability of the Plan to transact at contract value paid either immediately or, depending upon the interest rate environment and cash flow levels, over time. Also, there are no events that allow the issuer to terminate the contract which would require the Plan sponsor to settle at an amount different than contract value paid either within ninety days or over time.

NOTE F - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Investments are held with the Trustee and Prudential, an affiliate of the Trustee. Certain plan investments are shares of mutual funds managed by Prudential. Prudential is the record keeper and a custodian for the Plan and therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

Prudential receives revenues from mutual fund service providers for services Prudential provides to the funds. This revenue is used to offset certain amounts owed to Prudential for its administrative services to the Plan. Any excess revenues over expenses may be used to pay other Plan expenses.

NOTE G - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE H - TAX STATUS

The Employer adopted the non-standardized prototype plan sponsored by Prudential Insurance Co. of America, which received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which stated that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator and the Plan's advisors believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC; and therefore was tax-exempt as of the financial statement date. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2011.

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

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

	2014	2013
Net assets available for benefits per the financial statements	$ 63,483,905	$ 61,852,114
Less:		
Employer contributions receivable	(271,786)	(117,440)
Plus:		
Corrective distributions payable	38,971	74,552
Net assets available for benefits per Form 5500	$ 63,251,090	$ 61,809,226

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500 (Continued)

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

Increase in net assets available for benefits per the financial statements	$ 1,631,791
Net change in employer contributions receivable	(154,346)
Net change in corrective distributions payables	(35,581)
Increase in net assets available for benefits per Form 5500	$ 1,441,864

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REQUIREMENTS UNDER ERISA
YEAR ENDED DECEMBER 31, 2014

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

PLAN NUMBER: 001 EIN: 84-0895616

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	**	$ 17,701,823
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	**	2,926,247
*	Prudential Mutual Funds	Goldman Sachs Mid Cap Value A	**	1,262,804
*	Prudential Mutual Funds	Prudential Jennison Select Growth Z	**	5,093,510
*	Prudential Mutual Funds	Prudential Government Income Z	**	507,390
*	Prudential Mutual Funds	Oak Ridge Small Cap Growth	**	1,236,932
*	Prudential Mutual Funds	Eagle Mid Cap Growth R5	**	929,188
*	Prudential Mutual Funds	Franklin Templeton Moderate Allocation	**	6,974,636
*	Prudential Mutual Funds	J Hancock Disciplined A	**	157,108
*	Prudential Mutual Funds	Allianz NFJ Small Cap Value Fund ADMN	**	2,199,133
*	Prudential Mutual Funds	Vanguard REIT Index Fund	**	127,599
*	Prudential Mutual Funds	American Funds Europacific Growth	**	5,240,966
*	Prudential Mutual Funds	Oppenheimer Developing Markets	**	42,095
*	Prudential Mutual Funds	Munder Mid Cap Core Growth	**	614,919
*	Prudential Mutual Funds	Dodge & Cox Intl Stock Fund	**	408,398
*	Prudential Mutual Funds	PIMCO Total Return Bond ADMN	**	5,764,312
*	Prudential Mutual Funds	Ridge Worth Large Cap Value Equity	**	7,197,687
*	Prudential Mutual Funds	Alliance Bern Global Bond	**	240,935
*	Prudential Mutual Funds	JP Morgan US Equity A	**	289,609
*	Prudential Mutual Funds	Nuveen Small Cap Select A	**	1,745,910
		Total Investments		60,661,201
*	Participant Loans	4.25% - 10.50%	-0-	2,589,889
		Total		$ 63,251,090

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

FINANCIAL STATEMENTS

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

DECEMBER 31, 2014 AND 2013

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
JM Eagle Employees' 401(k) Savings Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Prudential Bank & Trust, F.S.B., the trustee of the Plan, and Prudential Retirement Insurance and Annuity Company, a custodian 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 and custodian hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the trustee and custodian as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis 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 and custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber Hass Hurley LLP

Valencia, California
September 21, 2015

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS:		
Investments, at fair value	$ 60,661,201	$ 59,423,728
Cash	-	4,611
Receivables:		
Notes receivable from participants	2,589,889	2,380,887
Employer matching contributions	271,786	117,440
Total receivables	2,861,675	2,498,327
Total assets	63,522,876	61,926,666
LIABILITIES:		
Refundable excess contributions	38,971	74,552
Net assets available for benefits	$ 63,483,905	$ 61,852,114

The accompanying notes are an integral part of these financial statements.

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2014

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	1,910,343
Interest and dividends		827,490
		2,737,833
Interest income on notes receivable from participants		105,248
Contributions:		
Participant deferrals		3,767,552
Employer matching		536,454
Participant rollovers		7,625
		4,311,631
Total additions		7,154,712
Deductions from net assets attributed to:		
Benefits paid to participants		5,505,067
Administrative expenses		17,854
Total deductions		5,522,921
Net increase		1,631,791
Net assets available for benefits:		
Beginning of year		61,852,114
End of year	$	63,483,905

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the JM Eagle Employees' 401(k) Savings Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

Effective January 1, 1983, the Plan was established for the benefit of employees of J-M Manufacturing Company, Inc. dba JM Eagle and certain affiliates (collectively, the "Employer"), as amended. The Plan is a contributory, defined-contribution plan under sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

2. Eligibility

All full-time salaried and hourly employees are eligible to participate on the first day of the month after completion of three months of continuous service with the Employer. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are also eligible to participate in the Plan. The Plan allows for automatic enrollment of eligible employees. Unless employees elect otherwise, they will be enrolled into the Plan at a deferral rate of 3%. The automatic enrollment deferral rate will increase each year on July 1 by 1% point, up to a maximum of 10%. Leased employees or participants of a collective bargaining agreement are not eligible to participate in the Plan.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis and/or on an after-tax basis, from 1% to 30% of their annual compensation up to the maximum deferral limit per Section 402(g)(1) of the IRC of $17,500 for the year ended December 31, 2014. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The maximum catch-up contribution was $5,500 for the year ended December 31, 2014.

The Plan provides a matching contribution equal to 25% of the first 4% of the pre-tax salary deferred, as defined. The Plan also provides for a discretionary profit sharing contribution equal to 75% of the first 4% of pre-tax salary deferral elected plus 100% of the next 1% of pre-tax salary deferrals for participants employed on the last day of the year. The Plan did not make a discretionary profit sharing contribution during the year ended December 31, 2014.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Employer's contributions and investment income, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Prudential Retirement Insurance and Annuity Company ("Prudential" or "Custodian") or Prudential Bank & Trust, F.S.B. (the "Trustee"), as provided by the Plan. Participants may change their investment options daily.

6. Vesting

Participant contributions and Employer contributions and actual earnings on all such contributions are fully vested at all times.

7. Benefit Payments

Upon termination of service, hardship (as defined), retirement, attainment of age 59 ½, death or disability, a participant or a participant's beneficiary is entitled to receive a lump-sum amount or installments equal to the value of the participant's account.

8. Forfeitures

Forfeitures attributable to excess contributions may be used to pay reasonable Plan expenses first and then may be used to reduce future Employer contributions. Outstanding forfeitures available at December 31, 2014 and 2013 totaled $19,977 and $13,169, respectively. No forfeitures were applied against Employer contributions during the year ended December 31, 2014.

9. Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, up to the lesser of $50,000 (reduced by the highest outstanding balance of all loans during the preceding twelve month period) or 50% of their vested balance, with a minimum borrowing of $1,000. Loans bear interest based on the prime rate plus 1% and have repayment terms not to exceed five years. Participants may have up to two loans outstanding at a time.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to amend or terminate the Plan by action of its Board of Directors subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis 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 Statements of Net Assets Available for Benefits present the fair value of the investment contracts, as well as the adjustment, if any, of the fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets available for Benefits is presented on a contract value basis. At December 31, 2014 and 2013, contract value of the fully benefit-responsive investment contract approximated fair value and therefore, an adjustment from fair value to contract value is not necessary.

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. 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 changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and Prudential. See Note D for discussion of fair value measurements.

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

5. Payment of Benefits

Benefits are recorded when paid.

6. Notes Receivable from Participants

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

7. Administrative Expenses

Administrative expenses incurred by the Custodian and Trustee in performance of their duties are paid from the assets of the Plan. Other reasonable Plan expenses may be paid from the Plan's forfeiture account. Fees related to the administration of notes receivable from participants and other participant specific fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation of fair value of investments.

8. Subsequent Events

Plan management has evaluated subsequent events through September 21, 2015, the date the financial statements were available to be issued and there were no events that require disclosure.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by the Custodian, and the Trustee, as complete and accurate, except for comparing such information certified by the Custodian and the Trustee to information included in the Plan's financial statements and supplemental schedule.

Total investments and notes receivable from participants held and certified by Prudential and the Trustee in the accompanying Statements of Net Assets Available for Benefits were $63,251,090 and $61,804,615 as of December 31, 2014 and 2013, respectively. Net investment income and interest income on notes receivable certified by Prudential and the Trustee in the accompanying Statement of Changes in Net Assets Available for Benefits were $2,843,081 for the year ended December 31, 2014.

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Mutual funds	$ 1,560,488
Pooled separate accounts	349,855
	$ 1,910,343

Investments that represent 5% or more of total net assets available for benefits as of December 31, 2014 and 2013 were as follows:

Investments at fair value:	2014	2013
PIMCO Total Return Bond ADMN	$ 5,764,312	$ 5,805,572
American Funds Europacific Growth	$ 5,240,966	$ 5,369,956
Franklin Templeton Moderate Allocation	$ 6,974,636	$ 7,100,639
Ridge Worth Large Cap Value Equity	$ 7,197,687	$ 6,924,328
Prudential Jennison Select Growth Z	$ 5,093,510	$ 4,979,208
Guaranteed Income Fund	$ 17,701,823	$ 16,782,200

NOTE D - FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB 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.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

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.

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. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Registered investment companies (mutual funds): Valued at quoted market prices, which represent the net asset value of the shares held by the Plan at year-end.

Guaranteed income fund: Valued at the sum of deposits to the account, plus earnings at guaranteed crediting rates, less withdrawals and fees (see Note E).

Pooled separate account: Valued on a net asset value (NAV) basis as determined by Prudential on the last business day of the Plan year. All investments in this category can be redeemed daily, have a daily redemption notice period and have no unfunded commitments. The fair values of these investments are determined by reference to the respective fund's underlying assets, with Prudential specifying the source(s) to use for underlying investment asset prices. The investments underlying the Plan's pooled separate accounts primarily include domestic and international equities and domestic fixed income securities. In the event that a fund accountant's initial valuation is not deemed reasonable, Prudential may make adjustments to achieve a price believed to be more reflective of fair value.

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 D - FAIR VALUE MEASUREMENTS (Continued)

The following tables set 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	$ 6,974,636	$ -	$ -	$ 6,974,636
Fixed income	6,512,637	-	-	6,512,637
International	5,691,459	-	-	5,691,459
Small-cap	5,181,975	-	-	5,181,975
Mid-cap	2,806,911	-	-	2,806,911
Large-cap	12,737,914	-	-	12,737,914
Real estate	127,599	-	-	127,599
Total mutual funds	40,033,131	-	-	40,033,131
Pooled separate account:				
Large-cap	-	2,926,247	-	2,926,247
Guaranteed income fund	-	17,701,823	-	17,701,823
Total assets at fair value	$ 40,033,131	$ 20,628,070	$ -	$ 60,661,201

Assets at Fair Value as of December 31, 2013

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds:				
Balanced	$ 7,100,639	$ -	$ -	$ 7,100,639
Fixed income	6,736,821	-	-	6,736,821
International	5,905,537	-	-	5,905,537
Small-cap	5,093,118	-	-	5,093,118
Mid-cap	2,877,967	-	-	2,877,967
Large-cap	12,252,617	-	-	12,252,617
Total mutual funds	39,966,699	-	-	39,966,699
Pooled separate account:				
Large-cap	-	2,674,829	-	2,674,829
Guaranteed income fund	-	16,782,200	-	16,782,200
Total assets at fair value	$ 39,966,699	$ 19,457,029	$ -	$ 59,423,728

NOTE E - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan invests in the Guaranteed Income Fund, which is a fully benefit-responsive investment contract with Prudential. As described in Note B.1., because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported by Prudential, represents contributions made under the contract plus earnings, less participant withdrawals and administrative expenses.

The average yield earned by the Plan and the average yield credited to participants on the contract was 1.95% and 2.20% for the years ended December 31, 2014 and 2013, respectively. The minimum crediting interest rate under the contract was 1.5% for the years ended December 31, 2014 and 2013. The basis and frequency of determining the crediting interest rate is done on a semiannual basis. There are no events that would limit the ability of the Plan to transact at contract value paid either immediately or, depending upon the interest rate environment and cash flow levels, over time. Also, there are no events that allow the issuer to terminate the contract which would require the Plan sponsor to settle at an amount different than contract value paid either within ninety days or over time.

NOTE F - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Investments are held with the Trustee and Prudential, an affiliate of the Trustee. Certain plan investments are shares of mutual funds managed by Prudential. Prudential is the record keeper and a custodian for the Plan and therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

Prudential receives revenues from mutual fund service providers for services Prudential provides to the funds. This revenue is used to offset certain amounts owed to Prudential for its administrative services to the Plan. Any excess revenues over expenses may be used to pay other Plan expenses.

NOTE G - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE H - TAX STATUS

The Employer adopted the non-standardized prototype plan sponsored by Prudential Insurance Co. of America, which received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which stated that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator and the Plan's advisors believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC; and therefore was tax-exempt as of the financial statement date. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2011.

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

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

	2014	2013
Net assets available for benefits per the financial statements	$ 63,483,905	$ 61,852,114
Less:		
Employer contributions receivable	(271,786)	(117,440)
Plus:		
Corrective distributions payable	38,971	74,552
Net assets available for benefits per Form 5500	$ 63,251,090	$ 61,809,226

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500 (Continued)

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

Increase in net assets available for benefits per the financial statements	$ 1,631,791
Net change in employer contributions receivable	(154,346)
Net change in corrective distributions payables	(35,581)
Increase in net assets available for benefits per Form 5500	$ 1,441,864

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REQUIREMENTS UNDER ERISA
YEAR ENDED DECEMBER 31, 2014

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

PLAN NUMBER: 001 EIN: 84-0895616

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	**	$ 17,701,823
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	**	2,926,247
*	Prudential Mutual Funds	Goldman Sachs Mid Cap Value A	**	1,262,804
*	Prudential Mutual Funds	Prudential Jennison Select Growth Z	**	5,093,510
*	Prudential Mutual Funds	Prudential Government Income Z	**	507,390
*	Prudential Mutual Funds	Oak Ridge Small Cap Growth	**	1,236,932
*	Prudential Mutual Funds	Eagle Mid Cap Growth R5	**	929,188
*	Prudential Mutual Funds	Franklin Templeton Moderate Allocation	**	6,974,636
*	Prudential Mutual Funds	J Hancock Disciplined A	**	157,108
*	Prudential Mutual Funds	Allianz NFJ Small Cap Value Fund ADMN	**	2,199,133
*	Prudential Mutual Funds	Vanguard REIT Index Fund	**	127,599
*	Prudential Mutual Funds	American Funds Europacific Growth	**	5,240,966
*	Prudential Mutual Funds	Oppenheimer Developing Markets	**	42,095
*	Prudential Mutual Funds	Munder Mid Cap Core Growth	**	614,919
*	Prudential Mutual Funds	Dodge & Cox Intl Stock Fund	**	408,398
*	Prudential Mutual Funds	PIMCO Total Return Bond ADMN	**	5,764,312
*	Prudential Mutual Funds	Ridge Worth Large Cap Value Equity	**	7,197,687
*	Prudential Mutual Funds	Alliance Bern Global Bond	**	240,935
*	Prudential Mutual Funds	JP Morgan US Equity A	**	289,609
*	Prudential Mutual Funds	Nuveen Small Cap Select A	**	1,745,910
		Total Investments		60,661,201
*	Participant Loans	4.25% - 10.50%	-0-	2,589,889
		Total		$ 63,251,090

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

FINANCIAL STATEMENTS

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

DECEMBER 31, 2014 AND 2013

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Farber Hass Hurley LLP

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
JM Eagle Employees' 401(k) Savings Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Prudential Bank & Trust, F.S.B., the trustee of the Plan, and Prudential Retirement Insurance and Annuity Company, a custodian 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 and custodian hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the trustee and custodian as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis 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 and custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber Hass Hurley LLP

Valencia, California
September 21, 2015

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS:		
Investments, at fair value	$ 60,661,201	$ 59,423,728
Cash	-	4,611
Receivables:		
Notes receivable from participants	2,589,889	2,380,887
Employer matching contributions	271,786	117,440
Total receivables	2,861,675	2,498,327
Total assets	63,522,876	61,926,666
LIABILITIES:		
Refundable excess contributions	38,971	74,552
Net assets available for benefits	$ 63,483,905	$ 61,852,114

The accompanying notes are an integral part of these financial statements.

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Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	1,910,343
Interest and dividends		827,490
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Interest income on notes receivable from participants		105,248
Contributions:		
Participant deferrals		3,767,552
Employer matching		536,454
Participant rollovers		7,625
		4,311,631
Total additions		7,154,712
Deductions from net assets attributed to:		
Benefits paid to participants		5,505,067
Administrative expenses		17,854
Total deductions		5,522,921
Net increase		1,631,791
Net assets available for benefits:		
Beginning of year		61,852,114
End of year	$	63,483,905

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the JM Eagle Employees' 401(k) Savings Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

Effective January 1, 1983, the Plan was established for the benefit of employees of J-M Manufacturing Company, Inc. dba JM Eagle and certain affiliates (collectively, the "Employer"), as amended. The Plan is a contributory, defined-contribution plan under sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

2. Eligibility

All full-time salaried and hourly employees are eligible to participate on the first day of the month after completion of three months of continuous service with the Employer. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are also eligible to participate in the Plan. The Plan allows for automatic enrollment of eligible employees. Unless employees elect otherwise, they will be enrolled into the Plan at a deferral rate of 3%. The automatic enrollment deferral rate will increase each year on July 1 by 1% point, up to a maximum of 10%. Leased employees or participants of a collective bargaining agreement are not eligible to participate in the Plan.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis and/or on an after-tax basis, from 1% to 30% of their annual compensation up to the maximum deferral limit per Section 402(g)(1) of the IRC of $17,500 for the year ended December 31, 2014. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The maximum catch-up contribution was $5,500 for the year ended December 31, 2014.

The Plan provides a matching contribution equal to 25% of the first 4% of the pre-tax salary deferred, as defined. The Plan also provides for a discretionary profit sharing contribution equal to 75% of the first 4% of pre-tax salary deferral elected plus 100% of the next 1% of pre-tax salary deferrals for participants employed on the last day of the year. The Plan did not make a discretionary profit sharing contribution during the year ended December 31, 2014.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Employer's contributions and investment income, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Prudential Retirement Insurance and Annuity Company ("Prudential" or "Custodian") or Prudential Bank & Trust, F.S.B. (the "Trustee"), as provided by the Plan. Participants may change their investment options daily.

6. Vesting

Participant contributions and Employer contributions and actual earnings on all such contributions are fully vested at all times.

7. Benefit Payments

Upon termination of service, hardship (as defined), retirement, attainment of age 59 ½, death or disability, a participant or a participant's beneficiary is entitled to receive a lump-sum amount or installments equal to the value of the participant's account.

8. Forfeitures

Forfeitures attributable to excess contributions may be used to pay reasonable Plan expenses first and then may be used to reduce future Employer contributions. Outstanding forfeitures available at December 31, 2014 and 2013 totaled $19,977 and $13,169, respectively. No forfeitures were applied against Employer contributions during the year ended December 31, 2014.

9. Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, up to the lesser of $50,000 (reduced by the highest outstanding balance of all loans during the preceding twelve month period) or 50% of their vested balance, with a minimum borrowing of $1,000. Loans bear interest based on the prime rate plus 1% and have repayment terms not to exceed five years. Participants may have up to two loans outstanding at a time.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to amend or terminate the Plan by action of its Board of Directors subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis 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 Statements of Net Assets Available for Benefits present the fair value of the investment contracts, as well as the adjustment, if any, of the fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets available for Benefits is presented on a contract value basis. At December 31, 2014 and 2013, contract value of the fully benefit-responsive investment contract approximated fair value and therefore, an adjustment from fair value to contract value is not necessary.

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. 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 changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and Prudential. See Note D for discussion of fair value measurements.

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

5. Payment of Benefits

Benefits are recorded when paid.

6. Notes Receivable from Participants

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

7. Administrative Expenses

Administrative expenses incurred by the Custodian and Trustee in performance of their duties are paid from the assets of the Plan. Other reasonable Plan expenses may be paid from the Plan's forfeiture account. Fees related to the administration of notes receivable from participants and other participant specific fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation of fair value of investments.

8. Subsequent Events

Plan management has evaluated subsequent events through September 21, 2015, the date the financial statements were available to be issued and there were no events that require disclosure.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by the Custodian, and the Trustee, as complete and accurate, except for comparing such information certified by the Custodian and the Trustee to information included in the Plan's financial statements and supplemental schedule.

Total investments and notes receivable from participants held and certified by Prudential and the Trustee in the accompanying Statements of Net Assets Available for Benefits were $63,251,090 and $61,804,615 as of December 31, 2014 and 2013, respectively. Net investment income and interest income on notes receivable certified by Prudential and the Trustee in the accompanying Statement of Changes in Net Assets Available for Benefits were $2,843,081 for the year ended December 31, 2014.

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Mutual funds	$ 1,560,488
Pooled separate accounts	349,855
	$ 1,910,343

Investments that represent 5% or more of total net assets available for benefits as of December 31, 2014 and 2013 were as follows:

Investments at fair value:	2014	2013
PIMCO Total Return Bond ADMN	$ 5,764,312	$ 5,805,572
American Funds Europacific Growth	$ 5,240,966	$ 5,369,956
Franklin Templeton Moderate Allocation	$ 6,974,636	$ 7,100,639
Ridge Worth Large Cap Value Equity	$ 7,197,687	$ 6,924,328
Prudential Jennison Select Growth Z	$ 5,093,510	$ 4,979,208
Guaranteed Income Fund	$ 17,701,823	$ 16,782,200

NOTE D - FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB 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.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

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.

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. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Registered investment companies (mutual funds): Valued at quoted market prices, which represent the net asset value of the shares held by the Plan at year-end.

Guaranteed income fund: Valued at the sum of deposits to the account, plus earnings at guaranteed crediting rates, less withdrawals and fees (see Note E).

Pooled separate account: Valued on a net asset value (NAV) basis as determined by Prudential on the last business day of the Plan year. All investments in this category can be redeemed daily, have a daily redemption notice period and have no unfunded commitments. The fair values of these investments are determined by reference to the respective fund's underlying assets, with Prudential specifying the source(s) to use for underlying investment asset prices. The investments underlying the Plan's pooled separate accounts primarily include domestic and international equities and domestic fixed income securities. In the event that a fund accountant's initial valuation is not deemed reasonable, Prudential may make adjustments to achieve a price believed to be more reflective of fair value.

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 D - FAIR VALUE MEASUREMENTS (Continued)

The following tables set 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	$ 6,974,636	$ -	$ -	$ 6,974,636
Fixed income	6,512,637	-	-	6,512,637
International	5,691,459	-	-	5,691,459
Small-cap	5,181,975	-	-	5,181,975
Mid-cap	2,806,911	-	-	2,806,911
Large-cap	12,737,914	-	-	12,737,914
Real estate	127,599	-	-	127,599
Total mutual funds	40,033,131	-	-	40,033,131
Pooled separate account:				
Large-cap	-	2,926,247	-	2,926,247
Guaranteed income fund	-	17,701,823	-	17,701,823
Total assets at fair value	$ 40,033,131	$ 20,628,070	$ -	$ 60,661,201

Assets at Fair Value as of December 31, 2013

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds:				
Balanced	$ 7,100,639	$ -	$ -	$ 7,100,639
Fixed income	6,736,821	-	-	6,736,821
International	5,905,537	-	-	5,905,537
Small-cap	5,093,118	-	-	5,093,118
Mid-cap	2,877,967	-	-	2,877,967
Large-cap	12,252,617	-	-	12,252,617
Total mutual funds	39,966,699	-	-	39,966,699
Pooled separate account:				
Large-cap	-	2,674,829	-	2,674,829
Guaranteed income fund	-	16,782,200	-	16,782,200
Total assets at fair value	$ 39,966,699	$ 19,457,029	$ -	$ 59,423,728

NOTE E - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan invests in the Guaranteed Income Fund, which is a fully benefit-responsive investment contract with Prudential. As described in Note B.1., because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported by Prudential, represents contributions made under the contract plus earnings, less participant withdrawals and administrative expenses.

The average yield earned by the Plan and the average yield credited to participants on the contract was 1.95% and 2.20% for the years ended December 31, 2014 and 2013, respectively. The minimum crediting interest rate under the contract was 1.5% for the years ended December 31, 2014 and 2013. The basis and frequency of determining the crediting interest rate is done on a semiannual basis. There are no events that would limit the ability of the Plan to transact at contract value paid either immediately or, depending upon the interest rate environment and cash flow levels, over time. Also, there are no events that allow the issuer to terminate the contract which would require the Plan sponsor to settle at an amount different than contract value paid either within ninety days or over time.

NOTE F - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Investments are held with the Trustee and Prudential, an affiliate of the Trustee. Certain plan investments are shares of mutual funds managed by Prudential. Prudential is the record keeper and a custodian for the Plan and therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

Prudential receives revenues from mutual fund service providers for services Prudential provides to the funds. This revenue is used to offset certain amounts owed to Prudential for its administrative services to the Plan. Any excess revenues over expenses may be used to pay other Plan expenses.

NOTE G - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE H - TAX STATUS

The Employer adopted the non-standardized prototype plan sponsored by Prudential Insurance Co. of America, which received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which stated that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator and the Plan's advisors believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC; and therefore was tax-exempt as of the financial statement date. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2011.

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

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

	2014	2013
Net assets available for benefits per the financial statements	$ 63,483,905	$ 61,852,114
Less:		
Employer contributions receivable	(271,786)	(117,440)
Plus:		
Corrective distributions payable	38,971	74,552
Net assets available for benefits per Form 5500	$ 63,251,090	$ 61,809,226

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500 (Continued)

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

Increase in net assets available for benefits per the financial statements	$ 1,631,791
Net change in employer contributions receivable	(154,346)
Net change in corrective distributions payables	(35,581)
Increase in net assets available for benefits per Form 5500	$ 1,441,864

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REQUIREMENTS UNDER ERISA
YEAR ENDED DECEMBER 31, 2014

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

PLAN NUMBER: 001 EIN: 84-0895616

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	**	$ 17,701,823
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	**	2,926,247
*	Prudential Mutual Funds	Goldman Sachs Mid Cap Value A	**	1,262,804
*	Prudential Mutual Funds	Prudential Jennison Select Growth Z	**	5,093,510
*	Prudential Mutual Funds	Prudential Government Income Z	**	507,390
*	Prudential Mutual Funds	Oak Ridge Small Cap Growth	**	1,236,932
*	Prudential Mutual Funds	Eagle Mid Cap Growth R5	**	929,188
*	Prudential Mutual Funds	Franklin Templeton Moderate Allocation	**	6,974,636
*	Prudential Mutual Funds	J Hancock Disciplined A	**	157,108
*	Prudential Mutual Funds	Allianz NFJ Small Cap Value Fund ADMN	**	2,199,133
*	Prudential Mutual Funds	Vanguard REIT Index Fund	**	127,599
*	Prudential Mutual Funds	American Funds Europacific Growth	**	5,240,966
*	Prudential Mutual Funds	Oppenheimer Developing Markets	**	42,095
*	Prudential Mutual Funds	Munder Mid Cap Core Growth	**	614,919
*	Prudential Mutual Funds	Dodge & Cox Intl Stock Fund	**	408,398
*	Prudential Mutual Funds	PIMCO Total Return Bond ADMN	**	5,764,312
*	Prudential Mutual Funds	Ridge Worth Large Cap Value Equity	**	7,197,687
*	Prudential Mutual Funds	Alliance Bern Global Bond	**	240,935
*	Prudential Mutual Funds	JP Morgan US Equity A	**	289,609
*	Prudential Mutual Funds	Nuveen Small Cap Select A	**	1,745,910
		Total Investments		60,661,201
*	Participant Loans	4.25% - 10.50%	-0-	2,589,889
		Total		$ 63,251,090

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments