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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 09/01/1972

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
WALTER P MOORE & ASSOCIATES, INC.

1301 MCKINNEY, SUITE 1100
HOUSTON, TX 77010

1301 MCKINNEY, SUITE 1100
HOUSTON, TX 77010

2b Employer Identification Number (EIN)
74-1554339

2c Plan Sponsor's telephone number
713-630-7300

2d Business code (see instructions)
541310

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.	10/15/2015	THOMAS MAGNUSSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

BKD, LLP

2800 POST OAK BLVD., STE 3200
HOUSTON, TX 77056

Preparer's telephone number (optional)
713-499-4600

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**	538
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)**	373
a(2) Total number of active participants at the end of the plan year	**6a(2)**	387
b Retired or separated participants receiving benefits	**6b**	231
c Other retired or separated participants entitled to future benefits	**6c**	2
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	620
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f Total. Add lines **6d** and **6e**.	**6f**	620
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	620
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[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)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WALTER P MOORE & ASSOCIATES, INC.

D Employer Identification Number (EIN)
74-1554339

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

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04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65 71	RECORDKEEPER	6730	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 [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WALTER P MOORE & ASSOCIATES, INC.

D Employer Identification Number (EIN)
74-1554339

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	745882	890977
(2) Participant contributions	1b(2)	132621	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1952422	1523051
(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)	472431	402570
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	41734456	46876645
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	3539279	3547902

			(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	48577091	53241145
	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	48577091	53241145

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)	890977	
	(B) Participants	2a(1)(B)	2652278	
	(C) Others (including rollovers)	2a(1)(C)	406365	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3949620
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	219	
	(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)	28648	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		28867
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	8244	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3492903	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3501147
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1929281	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1889664	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		39617
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	-66340	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-66340

		(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)		
(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)		-254315
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		7198596
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2529962	
(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)		2529962
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		662
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)	3918	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		3918
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2534542
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		4664054
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: BKD, LLP **(2)** EIN: 44-0160260

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		901415
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
WALTER P MOORE & ASSOCIATES, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WALTER P MOORE & ASSOCIATES, INC.

D Employer Identification Number (EIN)
74-1554339

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): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan

EIN 74-1554339 PN 002

Independent Auditor's Report and Financial Statements

December 31, 2014 and 2013

BKD LLP
CPAs & Advisors

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
December 31, 2014 and 2013

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BKD LLP
CPAs & Advisors

2800 Post Oak Boulevard, Suite 3200 // Houston, TX 77056-6167
713.499.4600 // fax 713.499.4699 // bkd.com

Independent Auditor's Report

Plan Administrator
Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Walter P. Moore and Associates, Inc. 401(k) Profit Sharing 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our 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, auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and notes receivable from participants and executes transactions related to these assets. The Plan Administrator has obtained certifications from the trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Praxity
MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

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 schedules listed in the table of contents are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and are presented for the purpose of additional analysis and 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 these supplemental schedules.

Report on Form and Content With the Department of Labor Rules and Regulations

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

BKD, LLP

Houston, Texas
October 13, 2015

Federal Employer Identification Number: 44-0160260

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments, at Fair Value	$ 51,947,598	$ 47,226,157
Receivables		
Employer's contributions	890,977	745,882
Participants' contributions	-	132,621
Notes receivable from participants	402,570	472,431
Total receivables	1,293,547	1,350,934
Net Assets Available for Benefits	$ 53,241,145	$ 48,577,091

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2014

Investment Income (Loss)		
Net depreciation in fair value of investments	$	(279,550)
Interest		220
Dividends		3,499,659
Net investment income		3,220,329
Interest Income on Notes Receivable From Participants		28,648
Contributions		
Employer		890,977
Participants		2,652,278
Rollovers		406,365
Total contributions		3,949,620
Total additions		7,198,597
Deductions		
Benefits paid to participants		2,530,624
Administrative expenses		3,919
Total deductions		2,534,543
Net Increase		4,664,054
Net Assets Available for Benefits, Beginning of Year		48,577,091
Net Assets Available for Benefits, End of Year	$	53,241,145

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2014 and 2013

Note 1: Description of the Plan

The following description of Walter P. Moore and Associates, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the *Plan Document* and *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

General

The Plan is a defined contribution plan sponsored by Walter P. Moore and Associates, Inc. (the Company) for the benefit of its employees who have attained age 18. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Fidelity Management Trust Company (Fidelity) is the trustee of the Plan and serves as Plan custodian.

Contributions

Participants may elect to defer a percentage of their compensation as contributions to the Plan, as allowed by the Internal Revenue Code (the IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. A participant may elect to have all or a portion of the participant's elective deferrals to be Roth-elective deferrals when contributed to the Plan. Participants may also elect to make after-tax contributions or contribute amounts representing rollover contributions from other qualified benefit plans. The Company may elect to make discretionary matching and profit sharing contributions as determined by the Board of Directors. For the year ended December 31, 2014, the Company elected to make discretionary profit sharing contribution at 3 percent of eligible compensations to eligible participants. Contributions are subject to certain limitations.

Participant Investment Account Options

Participants direct the investment of their contributions, as well as the Company's contributions, into various investment options offered by the Plan. These investment options include mutual funds, a money market fund and a self-directed brokerage account. The Fidelity Brokerage Link Account (self-directed brokerage account) allows participants to invest in additional mutual funds and individual stocks, subject to certain minimum balance requirements and other restrictions, as defined in the *Plan Document*.

The *Plan Document* includes an automatic deferral feature, whereby a participant is treated as electing to defer 6 percent of eligible compensation unless the participant made an affirmative election otherwise. The automatic deferral feature also provides for an annual increase of 1 percent in the percentage deferred and ultimately capped at 10 percent.

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2014 and 2013

Participant Accounts

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

Vesting

Participants are immediately vested in their voluntary contributions and rollover contributions, plus earnings thereon. Effective July 1, 2008, participants are immediately vested in the Company's nonelective contributions and matching contributions. Prior to that date, vesting in the Company's nonelective contributions and matching contribution portions of their accounts, plus earnings thereon, is based on years of continuous service. A participant is fully vested after five years of continuous service. The non-vested balance is forfeited upon termination of service. Forfeitures are used to reduce future employer contributions.

Payment of Benefits

Upon termination of service, a participant's vested benefits may be paid out as a lump-sum distribution or a direct rollover.

Forfeited Accounts

At December 31, 2014 and 2013, forfeited non-vested accounts totaled $112,037 and $110,172, respectively. These accounts may be used to reduce future employer contributions or pay expenses of the Plan.

Notes Receivable From Participants

The *Plan Document* includes provisions authorizing loans from the Plan to active eligible participants. The minimum amount of a loan shall be $1,000. The maximum amount of a participant's loan is determined by the available loan balance restricted to the lesser of $50,000 or 50 percent of the participant's vested account balance. All loans are covered by demand notes and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholdings, unless the participant is paying the loan in full. Interest on the loans is based on local prevailing rates as determined by the Plan Administrator.

Plan Termination

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

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 net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

Quoted market prices are used to value mutual funds as provided by Fidelity. Common stocks and U.S. government securities are valued at the closing price reported on the active market on which the individual securities are traded. Mutual and money market funds are valued at the net asset value of shares held by the Plan at year-end.

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

Notes Receivable From Participants

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

Note 3: Certification of Plan Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity, the trustee of the Plan, has certified the following information included in the accompanying financial statements and supplemental schedules are complete and accurate:

- Investments and notes receivable from participants as shown in the statements of net assets available for benefits as of December 31, 2014 and 2013.
- Investment income and interest income from notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2014.
- Investment information and notes receivable from participants included in the accompanying schedule of assets (held at end of year) as of December 31, 2014.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note 4: Investments

The Plan's investments are held by Fidelity. The Plan's investments (including investments bought, sold and held during the year) appreciated in (depreciated) fair value during 2014 as follows:

	Net Appreciation (Depreciation) in Fair Value During Year
Mutual funds	$ (330,690)
Self-directed brokerage account	51,140
	$ (279,550)

The fair value of individual investments that represented 5 percent or more of the Plan's net assets available for benefits at December 31, were as follows:

	2014	2013
Fidelity Contrafund K Fund	$ 9,537,412	$ 8,979,930
Fidelity Puritan K Fund	4,433,011	4,006,951
Spartan 500 Index Fund	3,608,076	3,060,878

Note 5: Related-party and Party-in-interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee organization, or relatives of such persons.

Certain Plan investments are managed by Fidelity. Therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly other fees related to the Plan's operations.

The Company provides certain administrative services at no cost to the Plan.

Note 6: Disclosure About Fair Value of Plan Assets

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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities.

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2014 and 2013.

	2014			
		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:				
Blended fund	$ 4,433,011	$ 4,433,011	$ -	$ -
Fixed income funds	2,479,579	2,479,579	-	-
Growth funds	19,618,791	19,618,791	-	-
Target funds	13,949,373	13,949,373	-	-
Value funds	6,395,891	6,395,891	-	-
Total mutual funds	46,876,645	46,876,645	0	0
Money market fund	1,523,051	1,523,051	0	0
Self-directed brokerage accounts:				
Mutual funds:				
Blended funds	1,082,970	1,082,970	-	-
Bond funds	718,498	718,498	-	-
Growth funds	149,040	149,040	-	-
Value funds	134,112	134,112	-	-
Common stocks:				
Basic materials	162,861	162,861	-	-
Consumer goods	109,154	109,154	-	-
Financial	136,051	136,051	-	-
Health care	56,067	56,067	-	-
Industrial goods	11,317	11,317	-	-
Services	165,711	165,711	-	-
Technology	319,162	319,162	-	-
Others	69,199	69,199	-	-
Money market fund	433,760	433,760	-	-
Total self-directed brokerage accounts	3,547,902	3,547,902	0	0
Total	$ 51,947,598	$ 51,947,598	$ 0	$ 0

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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2014 and 2013

	2013			
		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:				
Blended fund	$ 4,006,951	$ 4,006,951	$ -	$ -
Fixed income funds	2,428,693	2,428,693	-	-
Growth funds	18,019,136	18,019,136	-	-
Target funds	11,547,708	11,547,708	-	-
Value funds	5,731,968	5,731,968	-	-
Total mutual funds	41,734,456	41,734,456	0	0
Money market fund	1,952,422	1,952,422	0	0
Self-directed brokerage accounts:				
Mutual funds:				
Blended funds	1,058,658	1,058,658	-	-
Bond funds	669,278	669,278	-	-
Growth funds	369,546	369,546	-	-
Value funds	27,341	27,341	-	-
Other funds	7,188	7,188	-	-
Common stocks:				
Basic materials	218,062	218,062	-	-
Consumer goods	76,827	76,827	-	-
Financial	230,832	230,832	-	-
Growth	12,402	12,402	-	-
Health care	38,620	38,620	-	-
Industrial goods	37,819	37,819	-	-
Services	61,011	61,011	-	-
Technology	228,200	228,200	-	-
Others	25,072	25,072	-	-
Money market fund	478,423	478,423	-	-
Total self-directed brokerage accounts	3,539,279	3,539,279	0	0
Total	$ 47,226,157	$ 47,226,157	$ 0	$ 0

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2014 and 2013. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds, money market funds and self-directed accounts. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Inputs include market quotations or price, reported trade dates, broker/dealer quotes, bids, offers of the underlying investments obtained from external appraisals, independent pricing sources and market research publications. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. The Plan held no Level 2 or Level 3 securities.

Note 7: Nonexempt Transactions

During the year ended December 31, 2014, the Company did not remit certain deferrals within the time period required, as reported on Schedule H, Line 4a of Form 5500. The employer has enacted procedures to correct this oversight and will remit to the Plan an amount which represents lost earnings to cover the period of time for which these remittances were late.

Note 8: 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 the participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9: Plan Tax Status

The Plan operates under an adoption agreement in connection with a volume submitter profit sharing plan and trust/custodial document sponsored by Fidelity Management & Research Company. This prototype plan document has been filed with the appropriate agency and obtained

an opinion letter dated March 31, 2008, from the Internal Revenue Service stating that the prototype plan and related trust, as then designed, constituted a qualified plan under Section 401 of the IRC and, therefore, were not subject to tax. The Plan has been amended since receiving the opinion letter. The Plan has not obtained or requested a determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. Federal, state and local or non-U.S. tax authorities. The Plan is subject to routine audits by taxing jurisdiction; 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 2011.

Note 10: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

Supplemental Schedules

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
December 31, 2014

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 901,415	$ -	$ 901,415	$ -	$ -

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Mutual Funds			
Allnz NFJ Small Cap Value I Fund	16,108	shares	$ 447,960
American Funds Fundamental Investment R6 Fund	3,999	shares	208,174
Aritsan Mid Cap Value Fund	40,573	shares	999,707
Baron Growth Inst Fund	24,672	shares	1,807,006
Columbia Mid Cap Value Opportunity R5 Fund	13,745	shares	132,777
Eaton Vance Large Cap Value I Fund	1,104	shares	15,991
Hartford International Opportunities Fund Class Y	8,153	shares	123,840
Lord Abbett Developing Growth Fund Class I	18,673	shares	465,520
Oppenheimer International Diversified Fund Class Y	21,086	shares	295,415
PIMCO Total Return Institutional Fund	168,783	shares	1,799,224
Prudential Jennison Equity Income Z Fund	17,821	shares	307,950
RS Partners Fund Class Y	13,662	shares	436,490
T. Rowe Price Value Fund	14,940	shares	517,686
*Fidelity Capital Appreciation K Fund	22,664	shares	817,707
*Fidelity Contrafund K Fund	97,420	shares	9,537,412
*Fidelity Diversified International K Fund	54,825	shares	1,885,431
*Fidelity Freedom K 2005 Fund	9,382	shares	121,687
*Fidelity Freedom K 2010 Fund	23,242	shares	306,790
*Fidelity Freedom K Income Fund	7,535	shares	89,209
*Fidelity Government Income Fund	25,186	shares	264,704
*Fidelity Growth Company K Fund	10,107	shares	1,331,255
*Fidelity Inflation Protected Bond Fund	8,955	shares	107,546
*Fidelity Mid Cap Stock K Fund	38,455	shares	1,476,287
*Fidelity Puritan K Fund	206,379	shares	4,433,011
*Spartan 500 Index Fund	49,527	shares	3,608,076
*Spartan Extended Market Index Fund	34,577	shares	1,907,949

*A party-in-interest as defined by ERISA.
**Column (d) cost information is not presented because all investments are participant directed.

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Mutual Funds (Continued)			
*Fidelity Freedom K 2015 Fund	90,005	shares	$ 1,224,071
*Fidelity Freedom K 2020 Fund	119,058	shares	1,695,390
*Fidelity Freedom K 2025 Fund	129,893	shares	1,930,206
*Fidelity Freedom K 2030 Fund	76,181	shares	1,155,659
*Fidelity Freedom K 2035 Fund	129,438	shares	2,020,525
*Fidelity Freedom K 2040 Fund	146,303	shares	2,289,642
*Fidelity Freedom K 2045 Fund	103,991	shares	1,670,090
*Fidelity Freedom K 2050 Fund	72,638	shares	1,174,562
*Fidelity Freedom K 2055 Fund	22,819	shares	271,542
*Fidelity Freedom Income Fund	13	shares	155
Money Market Fund			
*Fidelity Retirement Money Market Fund	1,523,051	shares	1,523,051
Self-directed Accounts: Mutual Funds			
American Century Dis Growth Fund Invt Cl Sh	2,239	shares	42,579
Arbitrage Fund	883	shares	11,260
Doubleline Total Rt Bond Fund Cl N	2,110	shares	23,143
Driehaus Emerging Markets Fund	825	shares	24,448
Forward Int. Fixed Income Invest. Fund	796	shares	6,976
Harbor International Investor Shares Fund	217	shares	13,948
Hennessy Gas Utility Investor Cl Fund	191	shares	5,817
Lazard Developing Mrkts Eq Cl Shares Fund	652	shares	6,802
Mainstay Marketfield Fund Class I	613	shares	9,959

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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Mutual Funds (Continued)			
Meridian Fund	97	shares	$ 3,535
Metropolitan West Total Return Bond Fund	1,794	shares	19,568
Oakmark Fund	821	shares	54,509
Oakmark Internat'l Fund	608	shares	14,189
Pimco Foreign Bond Class D Fund	661	shares	7,117
Pimco Fundamental Indexplus Tr Fund Cl D	3,852	shares	24,496
Scout Mid Cap Fund	2,023	shares	31,236
Tcw Emerging Markets Income Cl N Fund	1,071	shares	11,141
Templeton Global Bond Class C Fund	5,321	shares	66,460
Vanguard Equity-Income Inv	2,883	shares	89,981
Wasatch Frontier Emerging Small Co's Fund	4,706	shares	14,590
Yacktman Focused Service Class Fund	1,593	shares	41,231
*Spartan Total Mkt Indx Fid Advantage Class Fund	9,277	shares	555,399
*Spartan Us Eqty Indx Fid Advantage Class Fund	396	shares	28,843
*Spartan Us Bond Indx Fidelity Adv Class Fund	48,488	shares	568,762
*Spartan Intl Index Fid Advantage Class Fund	4,513	shares	167,960
*Fidelity Trend Fund	160	shares	13,680
*Fidelity Small Cap Retirement Fund	799	shares	24,045
*Fidelity Select Transport	6	shares	573
*Fidelity Select Software & Computer	6	shares	728
*Fidelity Select Pharmaceutical Fund	215	shares	4,592
*Fidelity Select Health Care Fund	17	shares	3,664
*Fidelity Select Chemicals	3	shares	492
*Fidelity Select Air Transport	8	shares	570
*Fidelity Real Estate Investment Fund	2,564	shares	104,752
*Fidelity Pacific Basin Fund	266	shares	6,946

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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Mutual Funds (Continued)			
*Fidelity New Millennium Fund	77	shares	$ 2,995
*Fidelity New Markets Income Fund	493	shares	7,520
*Fidelity Leveraged Company Stock Fund	431	shares	19,515
*Fidelity Independence	5	shares	191
*Fidelity Ginnie Mae Fund	670	shares	7,811
*Fidelity Floating Rate High Income Fund	1,903	shares	18,307
*Fidelity Contrafund Fund	241	shares	23,571
*Fidelity Blue Chip Growth	11	shares	720
Self-directed Accounts: Common Stocks			
3M Company	12	shares	1,972
500.com	500	shares	8,675
Abbvie, Inc.	129	shares	8,417
Alibaba Group Holding Limited	92	shares	9,562
Alpha Natural Resources, Inc.	2,000	shares	3,340
Altria Group, Inc.	40	shares	1,971
Amazon.com, Inc.	45	shares	13,966
Apple Computer, Inc.	1,267	shares	139,809
Arch Coal, Inc.	1,327	shares	2,362
Arena Pharmaceuticals, Inc.	150	shares	521
Automatic Data Processing, Inc.	33	shares	2,756
Brown Forman Corp.	20	shares	1,763
BT Group Plc	40	shares	2,480
Ceres, Inc.	4,970	shares	1,194
Chevron Corp.	294	shares	32,954

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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Common Stocks (Continued)			
Chuy's Holdings, Inc.	440	shares	$ 8,655
Citigroup, Inc.	1,004	shares	54,322
Clean Energy Fuels Corp.	500	shares	2,498
Cliffs Natural Resources, Inc.	278	shares	1,983
Cloud Peak Energy, Inc.	200	shares	1,836
Colgate-Palmolive Company	55	shares	3,822
Credit Suisse Group AG	40	shares	1,003
CTC Media, Inc.	200	shares	974
Delta Air Lines, Inc.	356	shares	17,491
Denison Mines Corp.	5,000	shares	4,650
E-commerce China Dangdang, Inc.	4,630	shares	43,013
Encana Corp.	490	shares	6,803
Energy Fuels, Inc.	190	shares	1,176
Enterprise Products	1,112	shares	40,177
Ev Energy Partners LP	274	shares	5,278
Exco Resources, Inc.	3,000	shares	6,510
Exxon Mobil Corp.	124	shares	11,441
Facebook, Inc.	500	shares	39,010
Goldman Sachs Group, Inc.	416	shares	80,726
GoPro, Inc.	500	shares	31,610
Graftech International Ltd.	525	shares	2,657
Halcon Resources Corp.	500	shares	890
Hormel Foods Corp.	60	shares	3,126
Ishares U.S. Healthcare Providers	189	shares	22,384
Kate Spade & Company	183	shares	5,858
Kimberly Clark Corp.	21	shares	2,388

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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Common Stocks (Continued)			
Kior, Inc.	8,500	shares	$ 55
Linkedin Corp.	340	shares	78,101
Linn Energy LLC	189	shares	1,910
Lions Gate Entertainment Corp.	282	shares	9,020
Marrone Bio Innovations, Inc.	2,400	shares	8,664
McCormick & Company, Inc.	25	shares	1,858
Mcdonalds Corp.	53	shares	5,002
Organovo Holdings, Inc.	2,016	shares	14,616
Parker-Hannifin Corp.	15	shares	1,934
Penn Virginia Corp.	600	shares	4,008
Petsmart, Inc.	358	shares	29,116
Philip Morris International, Inc.	93	shares	7,579
PIMCO Total Return Active ETF	94	shares	10,073
Quicksilver Resources, Inc.	1,000	shares	198
Sandridge Energy, Inc.	2,000	shares	3,640
Sarepta Therapeutics, Inc.	700	shares	10,129
SeaDrill Limited	350	shares	4,179
Solazyme, Inc.	2,450	shares	6,321
Southwest Airlines Company	325	shares	13,754
Stratasys	170	shares	14,129
Talisman Energy, Inc.	569	shares	4,459
Tesla Motors, Inc.	310	shares	68,947
The Coca-cola Company	154	shares	6,521
The Exone Company	283	shares	4,754
Three D Systems Corp	283	shares	9,302
Union Pacific Corp.	24	shares	2,915
Uranerz Energy Corp.	7,500	shares	8,400
UR-Energy, Inc.	1,500	shares	1,305
V F Corp	21	shares	1,562

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Walter P. Moore and Associates, Inc.
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EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Common Stocks (Continued)			
Voxeljet AG	95	shares	$ 771
Voya Global Equity Dividend and Premium Opportunity Fund	546	shares	4,545
W.W. Grainger, Inc.	14	shares	3,568
Warren Resources, Inc.	200	shares	322
Westport Innovations, Inc.	1,005	shares	3,759
Self-directed Accounts: Options			
IBM - Put	20	shares	13,100
Royal Bank Of Canada - Put	150	shares	6,000
Self-directed Accounts: Money Market Funds			
*Fidelity Cash Reserves	433,760	shares	433,760
Self-directed Accounts: Other			
Annaly Capital Management, Inc.	97	shares	1,054
CYS Investments Inc.	610	shares	5,315
Fannie Mae	7,850	shares	26,612
Participant Loans			
*Participant loans	Interest rates were 6.00%, varying maturity dates through 2024		402,570
			$ 52,350,168

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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014

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Walter P. Moore and Associates, Inc.
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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
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Money Market Fund			
*Fidelity Retirement Money Market Fund	1,523,051	shares	1,523,051
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Arbitrage Fund	883	shares	11,260
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Mainstay Marketfield Fund Class I	613	shares	9,959

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December 31, 2014

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Pimco Fundamental Indexplus Tr Fund Cl D	3,852	shares	24,496
Scout Mid Cap Fund	2,023	shares	31,236
Tcw Emerging Markets Income Cl N Fund	1,071	shares	11,141
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*Spartan Us Eqty Indx Fid Advantage Class Fund	396	shares	28,843
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*Fidelity Trend Fund	160	shares	13,680
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*Fidelity Select Transport	6	shares	573
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*Fidelity Select Health Care Fund	17	shares	3,664
*Fidelity Select Chemicals	3	shares	492
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EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
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*Fidelity Leveraged Company Stock Fund	431	shares	19,515
*Fidelity Independence	5	shares	191
*Fidelity Ginnie Mae Fund	670	shares	7,811
*Fidelity Floating Rate High Income Fund	1,903	shares	18,307
*Fidelity Contrafund Fund	241	shares	23,571
*Fidelity Blue Chip Growth	11	shares	720
Self-directed Accounts: Common Stocks			
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500.com	500	shares	8,675
Abbvie, Inc.	129	shares	8,417
Alibaba Group Holding Limited	92	shares	9,562
Alpha Natural Resources, Inc.	2,000	shares	3,340
Altria Group, Inc.	40	shares	1,971
Amazon.com, Inc.	45	shares	13,966
Apple Computer, Inc.	1,267	shares	139,809
Arch Coal, Inc.	1,327	shares	2,362
Arena Pharmaceuticals, Inc.	150	shares	521
Automatic Data Processing, Inc.	33	shares	2,756
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BT Group Plc	40	shares	2,480
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December 31, 2014

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Self-directed Accounts: Common Stocks (Continued)			
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Citigroup, Inc.	1,004	shares	54,322
Clean Energy Fuels Corp.	500	shares	2,498
Cliffs Natural Resources, Inc.	278	shares	1,983
Cloud Peak Energy, Inc.	200	shares	1,836
Colgate-Palmolive Company	55	shares	3,822
Credit Suisse Group AG	40	shares	1,003
CTC Media, Inc.	200	shares	974
Delta Air Lines, Inc.	356	shares	17,491
Denison Mines Corp.	5,000	shares	4,650
E-commerce China Dangdang, Inc.	4,630	shares	43,013
Encana Corp.	490	shares	6,803
Energy Fuels, Inc.	190	shares	1,176
Enterprise Products	1,112	shares	40,177
Ev Energy Partners LP	274	shares	5,278
Exco Resources, Inc.	3,000	shares	6,510
Exxon Mobil Corp.	124	shares	11,441
Facebook, Inc.	500	shares	39,010
Goldman Sachs Group, Inc.	416	shares	80,726
GoPro, Inc.	500	shares	31,610
Graftech International Ltd.	525	shares	2,657
Halcon Resources Corp.	500	shares	890
Hormel Foods Corp.	60	shares	3,126
Ishares U.S. Healthcare Providers	189	shares	22,384
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Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Common Stocks (Continued)			
Kior, Inc.	8,500	shares	$ 55
Linkedin Corp.	340	shares	78,101
Linn Energy LLC	189	shares	1,910
Lions Gate Entertainment Corp.	282	shares	9,020
Marrone Bio Innovations, Inc.	2,400	shares	8,664
McCormick & Company, Inc.	25	shares	1,858
Mcdonalds Corp.	53	shares	5,002
Organovo Holdings, Inc.	2,016	shares	14,616
Parker-Hannifin Corp.	15	shares	1,934
Penn Virginia Corp.	600	shares	4,008
Petsmart, Inc.	358	shares	29,116
Philip Morris International, Inc.	93	shares	7,579
PIMCO Total Return Active ETF	94	shares	10,073
Quicksilver Resources, Inc.	1,000	shares	198
Sandridge Energy, Inc.	2,000	shares	3,640
Sarepta Therapeutics, Inc.	700	shares	10,129
SeaDrill Limited	350	shares	4,179
Solazyme, Inc.	2,450	shares	6,321
Southwest Airlines Company	325	shares	13,754
Stratasys	170	shares	14,129
Talisman Energy, Inc.	569	shares	4,459
Tesla Motors, Inc.	310	shares	68,947
The Coca-cola Company	154	shares	6,521
The Exone Company	283	shares	4,754
Three D Systems Corp	283	shares	9,302
Union Pacific Corp.	24	shares	2,915
Uranerz Energy Corp.	7,500	shares	8,400
UR-Energy, Inc.	1,500	shares	1,305
V F Corp	21	shares	1,562

*A party-in-interest as defined by ERISA.
**Column (d) cost information is not presented because all investments are participant directed.

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment		(e) Current Value**
Self-directed Accounts: Common Stocks (Continued)			
Voxeljet AG	95	shares	$ 771
Voya Global Equity Dividend and Premium Opportunity Fund	546	shares	4,545
W.W. Grainger, Inc.	14	shares	3,568
Warren Resources, Inc.	200	shares	322
Westport Innovations, Inc.	1,005	shares	3,759
Self-directed Accounts: Options			
IBM - Put	20	shares	13,100
Royal Bank Of Canada - Put	150	shares	6,000
Self-directed Accounts: Money Market Funds			
*Fidelity Cash Reserves	433,760	shares	433,760
Self-directed Accounts: Other			
Annaly Capital Management, Inc.	97	shares	1,054
CYS Investments Inc.	610	shares	5,315
Fannie Mae	7,850	shares	26,612
Participant Loans			
*Participant loans	Interest rates were 6.00%, varying maturity dates through 2024		402,570
			$ 52,350,168

*A party-in-interest as defined by ERISA.
**Column (d) cost information is not presented because all investments are participant directed.

Walter P. Moore and Associates, Inc.
401(k) Profit Sharing Plan
EIN 74-1554339 PN 002
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
December 31, 2014

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 901,415	$ -	$ 901,415	$ -	$ -