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
ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/2013

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
ALLIED EXHAUST SYSTEMS, INC.

3928 OREGON STREET
BENICIA, CA 94510

2b Employer Identification Number (EIN)
68-0136255

2c Plan Sponsor's telephone number
707-745-0506

2d Business code (see instructions)
423100

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	JOHN HOPTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	142
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)**	140
a(2) Total number of active participants at the end of the plan year	**6a(2)**	151
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	18
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	169
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	169
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	166
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	15
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:
2I 2P 2Q 3I

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)** [ ] 0 **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE 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
ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIED EXHAUST SYSTEMS, INC.

D Employer Identification Number (EIN)
68-0136255

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)	400000	20451
(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)	0	297346
(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)		
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	6543050
	(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	400000	6860847
	Liabilities			
g	Benefit claims payable	1g	0	20451
h	Operating payables	1h		
i	Acquisition indebtedness	1i	0	6720000
j	Other liabilities	1j	0	292346
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	7032797
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	400000	-171950

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)	317797	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		317797
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)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	-656950	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-656950

		(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-339153
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	20451	
(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)		20451
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		212346
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)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		232797
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-571950
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) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MOWAT MACKIE & ANDERSON LLP **(2)** EIN: 94-6357165

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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan 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
ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIED EXHAUST SYSTEMS, INC.

D Employer Identification Number (EIN)
68-0136255

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): 46-4372788

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):

ALLIED EXHAUST SYSTEMS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
Financial Statements and
Supplementary Information
December 31, 2014 and 2013

ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
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Independent Auditors' Report

To the Administrative Committee of
Allied Exhaust Systems, Inc. Employee Stock Ownership Plan
Benicia, California

We have audited the accompanying financial statements of Allied Exhaust Systems, Inc. Employee Stock Ownership Plan (the Plan), which are comprised of the statement of net assets (deficit) available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets (deficit) 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

Plan 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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material aspects, the net assets (deficit) available for benefits of the Plan as of December 31, 2014 and 2013, and the related statements of changes in net assets (deficit) available for benefits for the year ended December 31, 2014 in accordance with accounting principles generally accepted in the United States of America.

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MMA cpas

Mowat Mackie & Anderson LLP

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held at end of year and reportable transactions, together referred to as "supplemental information" are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mowat Mackie & Anderson LLP

Oakland, California
October 14, 2015

ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
Statement of Net Assets (Deficit) Available for Benefits
December 31, 2014 and 2013

	2014			2013		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets						
Investment in sponsor company common stock, at fair value (257,500 shares)	$ 493,597	$ 6,049,453	$ 6,543,050	$ -	$ -	$ -
Employer contribution receivable	20,451	-	20,451	400,000	-	400,000
Cash	297,346	-	297,346	-	-	-
Total assets	$ 811,394	$ 6,049,453	$ 6,860,847	$ 400,000	$ -	$ 400,000
Liabilities						
Due to plan sponsor	$ 20,451	$ -	$ 20,451	$ -	$ -	$ -
Accrued interest and current payables	212,346	-	212,346	-	-	-
Loan payable	-	6,800,000	6,800,000	-	-	-
Total liabilities	232,797	6,800,000	7,032,797	-	-	-
Net assets (deficit) available for benefits	$ 578,597	$ (750,547)	$ (171,950)	$ 400,000	$ -	$ 400,000

See accompanying notes to financial statements.

ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
Statement of Changes in Net Assets (Deficit) Available for Benefits
Years Ended December 31, 2014 and 2013

	December 31, 2014			December 31, 2013		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Additions						
Net depreciation in the fair value of investments	$ (49,559)	$ (607,391)	$ (656,950)	$ -	$ -	$ -
Employer contribution	25,451	292,346	317,797	400,000	-	400,000
Loan payment with existing cash	-	400,000	400,000	-	-	-
Allocation of 20,180 shares of common stock of sponsor company at fair value	543,156	-	543,156	-	-	-
Total additions	519,048	84,955	604,003	400,000	-	400,000
Deductions						
Interest expense	-	212,346	212,346	-	-	-
Distributions to participants	20,451	-	20,451	-	-	-
Loan payment with existing cash	400,000	-	400,000	-	-	-
Allocation of 20,180 shares of common stock of sponsor company, at fair value	-	543,156	543,156	-	-	-
Total deductions	420,451	755,502	1,175,953	-	-	-
Net (decrease) increase in net assets	98,597	(670,547)	(571,950)	400,000	-	400,000
Net assets (deficit) available for benefits:						
Beginning of year	400,000	-	400,000	-	-	-
End of year	$ 498,597	$ (670,547)	$ (171,950)	$ 400,000	$ -	$ 400,000

See accompanying notes to financial statements.

1. General Description of Plan

Allied Exhaust Systems, Inc. (the Plan Sponsor) established the Plan, effective as of January 1, 2013. The Plan is intended to qualify as a stock bonus plan under section 401(a) of the Internal Revenue Code (IRC) and the regulations thereunder, as amended, and is intended to be a leveraged employee stock ownership plan (ESOP), within the meaning of IRC Section 4975(e) (7) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The plan sponsor is the Plan Administrator and all contributions are held, managed and controlled by the Trustee acting under the Trust which forms a part of the Plan.

The Plan purchased Company common stock using the proceeds of a loan from the Plan Sponsor and holds the common stock in a trust established under the Plan. As the Plan makes debt payments, an appropriate percentage of stock will be allocated to eligible employee's accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares of common stock once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2014 and 2013, and for the year ended December 31, 2014, present separately the assets and liabilities and changes therein pertaining to:

a. the accounts of employees with vested rights in allocated common stock (allocated), and

b. common stock not yet allocated to employees (unallocated)

Eligibility
The Plan covers all the employees of Allied Exhaust Systems, Inc. who complete one year of service (with 1,000 hours), are at least 21 years of age, are not covered by a collective bargaining agreement and are not leased employees. Employees with service prior to the effective date of the Plan shall be credited with one year of vesting service for every three Plan Years ending prior to the effective date in which the employee is credited with at least 1,000 hours of service.

All employees employed on the effective date of the Plan shall become a participant on the effective date subject to the limitations and conditions of the Plan.

Participants who do not have at least 1,000 hours of service during the Plan year or are not employed on the last working day of a Plan year are generally not eligible for an allocation of Company contributions for such year.

The primary purpose of this Plan is to enable the eligible employees to share in the growth and prosperity of Allied Exhaust Systems, Inc. and to provide participants with an opportunity to accumulate capital for their retirement needs.

Employer Contributions
The Plan is a defined contribution plan for which the Plan Sponsor is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings equals the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan.

Participant Accounts and Allocations
The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures for terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation. Participant account balances will reflect changes to the fair market value of the investments.

Vesting and Forfeitures
Vesting in the Company's plan contribution is based on years of continuous service. A participant is fully vested after six years of credited service.

An employee's credited service shall be the number of Plan years in which the employee is credited with at least 1,000 hours of service.

Forfeitures of participant's non-vested account balances are reallocated to the remaining participants. Participants become 100% vested in the event of normal retirement, disability or death while employed with the plan sponsor. Forfeitures of terminated nonvested account balances allocated to remaining participants at December 31, 2014 and 2013, totaled $11,383 and $0, respectively.

Break in Service
A participant will incur a break in service during any plan year in which the participant has been credited with less than 501 hours of service in twelve continuous months, unless certain exceptions are met.

Diversification
Participants who have 10 years of Plan participation and who have attained age 55 may elect to diversify a portion of the employer securities held in their ESOP accounts. Diversification is offered to each eligible participant over a 6-year period. Participant's direction must be completed no later than 90 days after the close of the 90 day election period.

Put Option
Participants who receive a distribution of Company stock (and if such Company stock is not immediately repurchased by the Company) are granted two option periods to put the shares to the Company. The first option period is the initial 60 days beginning on the date of distribution. The second option period is the 60 days beginning after the new determination date of fair value for the Company stock, typically the end of the plan year. The put option is payable in either a lump sum cash payment or in up to five equal annual installments with interest.

Payment of Benefits
The Plan provides for the distribution of the participant's stock and other investments at retirement, disability, death, or termination of employment. For distributions other than termination of employment, a participants' account balance will be distributed no later than the allocation date of the plan year following the plan year in which his retirement, disability or death occurred. For distributions associated with termination of employment, account balances will be distributed no later than the allocation date of the fifth plan year following the plan year in which the service was terminated. Distributions are also subject to limitations related to each stock borrowing agreement. Distributions shall be in the form of cash as a lump sum or in equal installments over a period not to exceed five years. The amount to be distributed is based upon the account valuation date immediately preceding the distribution.

Under the provisions of the Plan, the Plan is obligated to repurchase participant shares, which have been distributed under the terms of the Plan. During 2014, the Plan repurchased 1,074 shares from participants at prices determined from the independent appraisal.

Voting Rights
All Company stock held by the trust shall be voted by the trustee in accordance with instructions from the administrative committee. In the event of any corporate matter which would constitute a merger, consolidation, reclassification, liquidation or other related activity as specified under Section 409(e)(3) of the Code, each participant who has been allocated shares of stock may instruct the trustee as to the voting of those shares.

2. Summary of Significant Accounting Policies

Method of Accounting
The Plan presents its financial statements on the accrual method of accounting with its assets reflected at fair value in accordance to accounting principles generally accepted in the United States of America and in accordance with ERISA.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition
The fair value of Allied Exhaust Systems, Inc. common stock will be determined by an independent appraiser appointed by the trustee. Changes in fair value will be recognized currently and recorded as unrealized appreciation or depreciation. Shares transferred from “unallocated” to “allocated” will be transferred at the current year’s fair value.

Payment of Benefits
Benefits are recorded when paid

Plan Administrative Expenses
Since the inception of the Plan, the plan sponsor has absorbed all of the administrative expenses of operating the Plan.

Subsequent Events
The Plan has evaluated subsequent events to the statements of net assets (deficit) available for benefits date of December 31, 2014 through October 14, 2015, which represents the date these financial statements are available to be issued.

3. Administration of Plan Assets

The Plan’s assets which consist principally of Plan Sponsor common shares, are held by the Trustee of the Plan. Company contributions are held and managed by the Trustee, which invests cash received, interest, and dividend income and makes distributions to participants. The Trustee also administers the payment of interest and principal on the loan. Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee receives compensation from the Plan. Administrative expenses for the Trustee’s fees are paid directly by the Plan Sponsor.

4. Fair Value Measurement

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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are as described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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 at December 31, 2014 and 2013:

The fair value of the Allied Exhaust Systems, Inc. common stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical or projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of company assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability.

The valuation process involves plan management's selection of an independent appraiser. Plan management accumulates the data for the appraiser from the compiled financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the ESOP trustee, reviews in detail, discusses and approves. The results of this process are documented in minutes of the plan fiduciary.

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.

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

	Level 3	
	2014	2013
Investment in sponsor common stock	$ 6,543,050	$ -

The following table sets forth a summary of changes in fair value of the Plan's Level 3 assets for the year ended December 31, 2014:

	Investment in Sponsor Common Stock
Balance, beginning of year	$ -
Unrealized gains/losses relating to assets still held at the reporting date	(656,950)
Stock acquired from plan sponsor	7,200,000
Balance, end of year	$ 6,543,050

5. Investments

The Plan's investments are held in a separate trust and invested in Allied Exhaust Systems, Inc. common stock. Plan assets at December 31, 2014 are summarized as follows:

	Allocated	Unallocated
Allied Exhaust Systems, Inc. common stock shares:		
Number of shares	20,180	247,320
Fair value	$ 493,597	$ 6,049,453
Cost	$ 543,157	$ 6,656,843

6. Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the IRC. Upon termination of the Plan, the Employee Benefits Administration Committee should direct the Trustee to pay all liabilities and expenses to the trust fund and to sell shares of financed common stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

7. Amounts Allocated to Participants Who Have Withdrawn

As of December 31, 2014 and 2013, account balances totaling $15,355 and $20,451, respectively, were allocated to participants who had withdrawn from participation upon termination, but had not yet received a distribution of their vested account balances at year end.

8. Income Tax Status

The Plan has been designed to qualify under Section 401(a) of the Internal Revenue Code. A determination letter granting exempt status has been requested from the Internal Revenue Service. The Plan's counsel believes it has been operating in accordance to regulations.

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 Internal Revenue Service or Franchise Tax Board. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Risks and Uncertainties

The Plan's investments will consist primarily of the Company's common stock. The stock is exposed to various risks, such as interest rate, market fluctuations, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for Plan benefits.

10. Stock Acquisitions

On February 11, 2014, the Trustee of the Allied Exhaust Systems, Inc. Employee Stock Ownership Trust (the Trust) and the Company entered a stock subscription agreement. Under this agreement, the Trust subscribed to purchase 267,500 shares of the Company's common stock for an aggregate purchase price of $7,200,000. Simultaneously, as part of this agreement, the Company agreed to redeem all of its capital stock held by shareholders.

On the same date, the Trustee and the Company, entered into a $7,200,000 promissory note as the form of payment for the shares. The promissory note calls for interest and principal payments from time to time at the rate of interest of 3.5% per annum. The balance of the note shall be payable in 15 equal installments of principal in the amount of $480,000, plus interest beginning on December 31, 2014 and on December 31 each year thereafter until paid in full.

Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral, times the ratio of the current year payments divided by the total of this year's payments, plus all future years' principal and interest payments. This resulted in 20,180 shares being released and allocated for the plan year ended December 31, 2014.

11. Related Party Transactions

On December 31, 2013, two participants were terminated from the Company and became eligible to receive distributions of their vested account balances from the Plan. On December 11, 2014, the Company disbursed the balance in full to the participants directly from the Company's bank account on the Plan's behalf. As of December 31, 2014, the Plan has a payable to the Company for the $20,451. No interest accrues on the balance.

SUPPLEMENTARY INFORMATION

ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Plan #003, 68-0136255
Year Ended December 31, 2014

(a)	(b) Identity of issue	(c) Description of investment	(d) Cost	(e) value
*	Allied Exhaust Systems, Inc.	267,500 Common Stock	$ 7,200,000	$ 6,543,050

(*) Party in interest

See accompanying notes to financial statements.

ALLIED EXHAUST SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
Schedule H, Line 4j – Schedule of Reportable Transactions
Plan #003, 68-0136255
Year Ended December 31, 2014

(a) Identity of party involved	(b) Description of asset (include interest maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Allied Exhaust Systems,	267,500 shares of common stock	$ 7,200,000	$ -	$ -	$ -	$ 7,200,000	$ 7,200,000	$ -

See accompanying notes to financial statements.

Schedule H, Line 4j
Schedule of Reportable Transactions

Name of Employer:► Allied Exhaust Systems, Inc. Employee Stock Ownership Plan
Employer Identification Number (EIN):► 68-0136255 Three-digit plan number: ► 003
For the plan year beginning/ending: ► 1/1/2014 to 12/31/2014

(a) Identity of party involved	**(b)**Description of asset (include interest rate and maturity in case of a loan)	**(c)** Purchase Price	**(d)** Selling price	**(e)** Lease rental	**(f)** Expense incurred with transaction	**(g)** Cost of asset	**(h)** Current value of asset on transaction date	**(i)** Net gain or (loss)
Allied Exhaust Systems, Inc.	267,500 shares of common stock	7,200,000	0	0	0	7,200,000	7,200,000	0

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► Allied Exhaust Systems, Inc. Employee Stock Ownership Plan

Employer Identification Number:► 68-0136255

For plan year (beginning/ending):► 1/1/2014 to 12/31/2014 Plan number:► 003

(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
*	Allied Exhaust Systems, Inc.	267,500 Shares Common Stock	7,200,000	6,543,050