

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
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 ☒ 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:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1991</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/01/1991</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>01/01/1991</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>TESTAMERICA LABORATORIES, INC.</u> <u>6310 ROTHWAY DR</u> <u>HOUSTON, TX 77040</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>23-2919996</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>303-589-4013</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541380</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>23-2919996</u>	2c Plan Sponsor's telephone number <u>303-589-4013</u>	2d Business code (see instructions) <u>541380</u>	
2b Employer Identification Number (EIN) <u>23-2919996</u>					
2c Plan Sponsor's telephone number <u>303-589-4013</u>					
2d Business code (see instructions) <u>541380</u>					

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	JIMEKA SHYNE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	JIMEKA SHYNE
	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 ☐ Same as Plan Sponsor TESTAMERICA LABORATORIES, INC. 6310 ROTHWAY DR HOUSTON, TX 77040	3b Administrator's EIN 23-2919996
	3c Administrator's telephone number 303-589-4013
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: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 2760
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) 1803
a(2) Total number of active participants at the end of the plan year	6a(2) 1896
b Retired or separated participants receiving benefits	6b 1
c Other retired or separated participants entitled to future benefits.....	6c 1013
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 2910
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 2910
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 2691
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 67
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 3H 2T 2S 3J	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 TESTAMERICA LABORATORIES, INC.	D Employer Identification Number (EIN) 23-2919996

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	040134	2910	01/01/2014	12/31/2014

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

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end.....	4	25490586
5 Current value of plan's interest under this contract in separate accounts at year end	5	13266847

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier.....	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year.....	7b	26973358
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c Additions: (1) Contributions deposited during the year	7c(1)	962848	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	570622	
(4) Transferred from separate account.....	7c(4)	247554	
(5) Other (specify below)	7c(5)	3214685	
▶ LOAN REPAYMENTS TRANSFERS IN MISCELLANEOUS IN			

(6) Total additions.....	7c(6)	4995709
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d Total of balance and additions (add lines 7b and 7c(6))	7d	31969067
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3393467	
(2) Administration charge made by carrier	7e(2)	474	
(3) Transferred to separate account.....	7e(3)	252765	
(4) Other (specify below)	7e(4)	2831775	
▶ LOAN INTIATIONS TRANSFERS OUT MISCELLANEOUS OUT			

(5) Total deductions.....	7e(5)	6478481
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	25490586
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

A Name of plan TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 TESTAMERICA LABORATORIES, INC.	D Employer Identification Number (EIN) 23-2919996

Part I	Service Provider Information (see instructions)
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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
PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

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

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

WELLS FARGO ADVISORS

34-1542819

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	77021	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CROWE HORWATH, LLC

35-0921680

(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?
16	NONE	14000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 37 38 50	NONE	8584	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	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
PRUDENTIAL RETIREMENT INSURANCE AND	61 72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL RETIREMENT INSURANCE AND 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 8/1/2014 TO 12/31/2014 PRU JENN MID-CAP GRW Z	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 7/31/2014 PRU JENN MID-CAP GRW Z	
(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

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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2014</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>TESTAMERICA LABORATORIES, INC.</u>	D Employer Identification Number (EIN) <u>23-2919996</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S & P 500 INDEX FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN <u>06-1050034-123</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>13266847</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 TESTAMERICA LABORATORIES, INC.		D Employer Identification Number (EIN) 23-2919996

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a	0	53
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	2525865	2558232
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	12235031	13266847
	(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)	116976641	117595879
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	26973358	25490586
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	158710895	158911597

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	158710895	158911597
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	892976	
(B) Participants	2a(1)(B)	6004053	
(C) Others (including rollovers)	2a(1)(C)	689050	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7586079

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)	107462	
(F) Other	2b(1)(F)	570622	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		678084

(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)	1568511	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1568511

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		1542163
(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)		5676725
c Other income.....	2c		161493
d Total income. Add all income amounts in column (b) and enter total.....	2d		17213055

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	16801064	
(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)		16801064
f Corrective distributions (see instructions).....	2f		58385
g Certain deemed distributions of participant loans (see instructions).....	2g		9492
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)	143412	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		143412
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		17012353

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		200702
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: CROWE HORWATH LLP

(2) EIN: 35-0921680

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:

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.).....

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.).....

	Yes	No	Amount
4a		X	
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?	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?		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?.....		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?.....		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.)	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.)		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?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.			

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

A Name of plan <u>TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TESTAMERICA LABORATORIES, INC.</u>	D Employer Identification Number (EIN) <u>23-2919996</u>

Part I	Distributions
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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	<u>0</u>
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): <u>22-1211670</u>		
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 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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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
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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.
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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): _____

**TESTAMERICA ENVIRONMENTAL SERVICES, LLC
401(k) SAVINGS PLAN**

FINANCIAL STATEMENTS
December 31, 2014 and 2013

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
North Canton, Ohio

FINANCIAL STATEMENTS
December 31, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

To the Administrator and Participants of the
TestAmerica Environmental Services, LLC 401(k) Savings Plan
North Canton, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of TestAmerica Environmental Services, LLC 401(k) Savings 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 the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Prudential Trust Company and Prudential Retirement Insurance and Annuity Company hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certification from Prudential Trust Company and Prudential Retirement Insurance and Annuity Company as of December 31, 2014 and 2013 and for the year ended December 31, 2014 that the information provided to the plan administrator by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 and for the year then ended 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 purposes of additional analysis and are 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 the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company, 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.

A handwritten signature in black ink that reads "Crowe Horwath LLP". The signature is written in a cursive, flowing style.

Crowe Horwath LLP

Lexington, Kentucky
October 14, 2015

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value	\$ 156,353,365	\$ 156,185,030
Receivables		
Employer contributions	-	3,220
Participant contributions	-	17,386
Notes receivable from participants	<u>2,558,232</u>	<u>2,525,865</u>
Total assets and net assets, reflecting all Investments at fair value	<u>158,911,597</u>	<u>158,731,501</u>
Net assets available for benefits	<u>\$ 158,911,597</u>	<u>\$ 158,731,501</u>

See accompanying notes to financial statements.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2014

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 2,300,626
Net appreciation in fair value of investments	<u>7,218,889</u>
	9,519,515
 Interest income on notes receivable from participants	 107,462
 Contributions	
Employer	889,756
Participant	5,986,667
Rollover	<u>689,050</u>
Total additions	<u>7,565,473</u>

Deductions to net assets attributed to:

Benefits paid to participants	16,868,941
Administrative expenses	<u>143,413</u>
Total deductions	<u>17,012,354</u>

Net increase 180,096

Net assets available for benefits	
Beginning of year	<u>158,731,501</u>
End of year	<u>\$ 158,911,597</u>

See accompanying notes to financial statements.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN

The following description of the TestAmerica Environmental Services, LLC 401(k) Savings Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General: The Plan is a defined contribution plan covering substantially all employees of TestAmerica Environmental Services, LLC (“TA Environmental”) (the “Plan Sponsor”) and the entities listed below (collectively the “Company”).

<u>Entity</u>	<u>Relationship to Company</u>
TestAmerica Holdings, Inc. (“TA Holdings”)	Subsidiary (of TA Environmental)
EM Lab P&K, LLC (“EM Lab”)	Subsidiary (of TA Holdings)
En Novative Technologies, Inc.	Subsidiary (of TA Holdings)
Aerotech Laboratories, Inc.	Subsidiary (of EM Lab)
TestAmerica Air Emission Corp.	Subsidiary (of TA Environmental)
TestAmerica Laboratories, Inc. (“TA Lab”)	Subsidiary (of TA Holdings)
TestAmerica Drilling Corp.	Subsidiary (of TA Environmental)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Eligibility: All employees, with the exception of temporary employees, who complete six months of service are eligible to participate in the Plan, if not a member of a union with which the Company has a collective bargaining agreement, a nonresident alien without any U.S. source income, a leased employee, an intern, or a foreign transferee from an affiliate company who is on temporary assignment and who remains covered by a foreign pension plan. Employees must complete twelve months of service and be employed at the Company on the last day of the Plan year to be eligible for any discretionary matching contributions made by the Company to the Plan. The Plan allows for automatic enrollment, whereby, an eligible employee shall automatically be enrolled to defer 3% of their eligible compensation at the 30th day following six months of service, unless otherwise elected.

Contributions: The amount of contributions for the Plan year is equal to the sum of the following:

- a) The amount of each participant’s pre-tax salary deferral contribution is equal to between 1% and 80% of compensation, as defined by the Plan, as elected, up to the limitations established under the Internal Revenue Code.
- b) The Company may make a matching contribution based on a percentage of participant contributions, as determined each year by the Company’s Board of Managers. For 2014 and 2013, the Company matched 20% of participant contributions up to a maximum of 2% of participant compensation.
- c) Participants may contribute to the Plan with after-tax contributions between 1% and 15% of compensation, as defined by the Plan. After-tax contributions are not matched by the Company.
- d) The Board of Managers of the Company determines the amount of any employer discretionary profit sharing contribution. For a participant to receive the discretionary profit sharing contribution, they must have completed 1,000 hours of service during the Plan year and be employed on the last day of the Plan year unless they retired, died or became disabled in such Plan year. All discretionary contributions are allocated to the accounts of all eligible participants in a pro rata manner. There were no discretionary contributions for 2014 or 2013.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

The Plan allows participants who have attained the age of 50 by the end of the Plan year to make catch-up contributions in accordance with the provisions of Code Section 414 (v).

Participants may also contribute amounts rolled over from another qualified plan, Section 403 annuity programs, Section 457 plans maintained by tax-exempt entities and state and municipal governments, IRAs and after-tax contributions from other retirement programs.

Participant Accounts: Each participant's account is credited with the participant's contribution and the Company's contributions, earnings or losses, and can be charged an allocation of administrative expenses. Allocations are based on participant earnings, contributions or account balances, as defined.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus earnings thereon, is based on the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

A participant is entitled to 100% of his or her account balance upon retirement, death or disability.

Payment of Benefits: A participant's account is distributed based on their election upon normal retirement (age 65), death, disability, or separation from service. The amount to which a participant is entitled is the benefit that can be provided from the participant's vested account. The form of payment under the Plan is a single, lump-sum payment. A participant can also receive an in-service withdrawal upon attainment of age 59½, or upon proof of financial hardship.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest, with no allowance for credit losses, as repayments of principal and interest are received through payroll deductions and the notes are collateralized by the participants' account balances. A participant may borrow from their vested accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested balance. The maximum term of a loan, other than for the purchase of a primary residence, is five years. For the purchase of a primary residence, the loan repayment period may be up to 20 years. The loans are secured by vested balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%. There is a \$30 application fee, which is deducted from the participant's account. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Forfeitures: Upon termination of a participant's employment for any reason other than retirement, death or disability, the non-vested portion of the participant's account is forfeited. Forfeitures can be used to reduce future employer matching contributions and/or pay Plan expenses. Forfeited non-vested accounts available to reduce future employer matching contributions and/or Plan expenses at December 31, 2014 and 2013 were approximately \$12,000 and \$5,000, respectively. For the year ended December 31, 2014, forfeitures of approximately \$26,000 were used to reduce employer matching contributions.

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared using the accrual basis of accounting. The principles followed in the preparation of the financial statements are based on accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 5. 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) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Fully Benefit-Responsive Investment Contracts: While Plan investments are presented at fair value in the statement of net assets available for benefits, any material difference between the fair value of the Plan's direct and indirect interests in fully benefit-responsive investment contracts and their contract value is presented as an adjustment line in the statement of net assets available for benefits, because contract value is the relevant measurement attribute for that portion of the Plan's net assets available for benefits. Contract value represents contributions made to a contract, plus earnings, less participant withdrawals and administrative expenses. Participants in fully benefit-responsive contracts may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The Plan holds a direct interest in a fully benefit-responsive contract. Per Prudential Retirement Insurance and Annuity Company, the Guaranteed Income Fund is not a traditional group annuity contract, and therefore there are not any known cash flows that could be discounted. As a result, the fair value equals the contract value.

Payment of Benefits: Benefits are recorded when paid.

Excess Contributions: Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the fair values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events: Plan management has evaluated subsequent events for recognition and disclosure through October 14, 2015, which is the date the financial statements were available to be issued.

NOTE 3 – PLAN TERMINATION

Although it has not expressed any intent 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 would become 100% vested in their employer contributions and earnings thereon.

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS

Substantially all information pertaining to the Plan's investments and notes receivable from participants included in the financial statements, including the associated investment income (loss) and interest earned on notes receivable from participants, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company. This information has not been audited by independent accountants.

The following investments represent 5% or more of the Plan's net assets available for benefits:

	<u>2014</u>	<u>2013</u>
<u>Pooled Separate Accounts</u>		
Dryden S&P 500 Index Fund	\$ 13,266,847	\$ 12,235,031
<u>Mutual Funds</u>		
PIMCO Total Return Bond Admin Fund	12,637,883	13,317,099
American Funds Growth Fund of America Fund R5	25,166,062	24,942,255
American Europacific Growth Fund R5	14,363,983	15,354,093
American Funds Capital World Growth & Income Fund R5	11,201,401	11,254,563
RidgeWorth Funds Large Cap Value Equity Fund CI I	13,487,081	13,682,039
Invesco Van Kampen Equity Income Fund	8,729,538	7,746,152*
<u>Group Annuity Contracts</u>		
Guaranteed Income Fund	25,490,586	26,973,358

* Investment is less than 5% of Plan's assets; included for comparative purposes only.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS (Continued)

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

Pooled separate accounts	\$ 1,542,163
Mutual funds	<u>5,676,726</u>
Net appreciation	<u>\$ 7,218,889</u>

The Plan's investments earned dividend and interest income during 2014 in the amount of \$2,300,626. The Plan earned interest income from notes receivable from participants during 2014 in the amount of \$107,462.

NOTE 5 – FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other 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.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held directly by the Plan.

Mutual Funds: The fair values of mutual fund investments are based upon the net asset value per share of the mutual fund on the day of the valuation as reflected on a national securities exchange (Level 1 inputs).

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Account: The fair values of participation units held in the pooled separate account are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices (Level 2 inputs). The net asset value is not a publicly-quoted price in an active market. The pooled separate account is comprised of a variety of underlying investments and is constructed to reflect the composition of the S&P 500 Index with the objective of providing long-term growth of capital and income. Transfer or distribution may be delayed for up to 30 days if there is a negative cash flow and it is determined that liquidating investments would adversely affect remaining investors.

Group Annuity Contract: The fair value of the Guaranteed Income Fund has been determined to approximate contract value (Level 3 inputs). The Guaranteed Income Fund is a stable value product that is fully benefit-responsive. Principal and interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company. The minimum crediting rate is 1.50%. For the years ended December 31, 2014 and 2013, the average yield earned and credited to participants was 2.15% and 2.35%, respectively.

Interest rates are reset on a semiannual basis. Generally, there are not any events that could limit the ability of the Plan to transact at the contract value within 90 days. There are not any events that allow the issuer to terminate the contract and which require the Company to settle at an amount different than contract value paid either within 90 days or over time. The contract does not have stated maturities. In the event of severe economic conditions, a distribution may be deferred for a maximum of six months from the original distribution date. Management has determined that no adjustment from contract value is required for credit quality considerations.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 tables present the fair value hierarchy for the balances of the assets of the Plan measured at fair value as of December 31, 2014 and 2013:

	Fair Value Measurements at December 31, 2014, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:			
U.S. small-cap	\$ 17,979,602	\$ -	\$ -
U.S. mid-cap	12,258,639	-	-
U.S. large-cap	38,653,143	-	-
Foreign equity	25,565,384	-	-
Intermediate-term bond	12,637,883	-	-
Balanced fund	10,501,281	-	-
Pooled separate account – S&P 500 Index	-	13,266,847	-
Group annuity contract	-	-	25,490,586

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

	Fair Value Measurements at December 31, 2013, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:			
U.S. small-cap	\$ 18,572,504	\$ -	\$ -
U.S. mid-cap	11,021,481	-	-
U.S. large-cap	38,624,294	-	-
Foreign equity	26,608,657	-	-
Intermediate-term bond	13,317,099	-	-
Balanced fund	8,832,606	-	-
Pooled separate account – S&P 500 Index	-	12,235,031	-
Group annuity contract	-	-	26,973,358

The table below presents a reconciliation of all investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2014, including the reporting classifications for the applicable gains and losses included in the 2014 statement of changes in net assets available for benefits.

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)
	Group Annuity Contract
Balance, January 1, 2014	\$ 26,973,358
Interest income on assets held at end of year	570,622
Purchases	1,602,339
Redemptions	<u>(3,655,733)</u>
Balance, December 31, 2014	<u>\$ 25,490,586</u>

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

Parties in interest are defined under the Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. The Plan holds units of a pooled separate account and a group annuity contract that are issued by Prudential Retirement Insurance and Annuity Company ("PRIAC") and units of mutual funds managed by an affiliate of the Plan trustee.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS (Continued)

The Plan's payments of trustee fees, recordkeeping fees, and investment management fees to Prudential Trust Company and PRIAC qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain professional fees of the Plan were paid on behalf of the Plan by the Company.

NOTE 7 – INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated April 17, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Plan management believes 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. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by the Department of Labor or Internal Revenue Service. As noted in Note 8, the Plan is currently undergoing an audit by the Internal Revenue Service. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 8 – INTERNAL REVENUE SERVICE AUDIT

On February 14, 2014, the Company was notified by the Internal Revenue Service that the Plan had been selected for a compliance audit for the plan years ending December 31, 2011 and December 31, 2012. The audit started on March 4, 2014 and is currently still in process. Although the audit has not been finalized, the Internal Revenue Service has identified certain matters which are currently being addressed by Plan management. Plan management believes these matters do not affect the current tax status of the Plan.

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 158,911,597	\$ 158,731,501
Employer contributions receivable	-	(3,220)
Participant contributions receivable	<u>-</u>	<u>(17,386)</u>
Net assets per the Form 5500	<u>\$ 158,911,597</u>	<u>\$ 158,710,895</u>

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

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

Net increase in net assets available for benefits per the financial statements	\$ 180,096
Change in employer contributions receivable	3,220
Change in participant contributions receivable	<u>17,386</u>
Net income per the Form 5500	<u>\$ 200,702</u>

SUPPLEMENTAL SCHEDULE

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

Name of Plan Sponsor:	TestAmerica Environmental Services, LLC 401(k) Savings Plan
Employer Identification Number:	02-0655946
Three-digit Plan Number:	003

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
<u>Group Annuity Contracts</u>				
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	#	\$ 25,490,586
<u>Pooled Separate Accounts</u>				
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	#	13,266,847
<u>Mutual Funds</u>				
*	Prudential	Prudential Jennison Mid Cap Growth Fund	#	3,676,395
	Goldman Sachs	Goldman Sachs Mid Cap Value Fund	#	5,670,011
	Pioneer	Pioneer Oak Ridge Small Cap Fund	#	5,645,697
	Allianz	Allianz NFJ Small Cap Val A	#	6,369,368
	JP Morgan	JP Morgan Small Cap Equity	#	4,209,598
	Invesco Van Kampen	Invesco Van Kampen Equity Income A Fund	#	8,729,538
	PIMCO	PIMCO Total Return Bond Admin Fund	#	12,637,883
	American Europacific	American Europacific Growth Fund R5	#	14,363,983
	Ridgewood	RidgeWorth Funds Large Cap Value Equity Fund CI I	#	13,487,081
	American Funds	Growth Fund of America Fund R5	#	25,166,062
	American Funds	Capital World Growth & Income Fund R5	#	11,201,401
	Vanguard	Vanguard Mid-Cap Value Index Admiral	#	2,912,233
	Vanguard	Vanguard Small Cap Growth Index Admiral	#	1,754,939
	Vanguard	Vanguard Balanced Index Signal	#	1,771,743
				117,595,932
<u>Other</u>				
*	Participant Loans	Notes receivable from participants with interest rates 4.25% - 9.25% maturing through 2037	#	2,558,232
			#	\$ 158,911,597

* Denotes party-in-interest.

Investment is participant directed, therefore historical cost is not required.

See Independent Auditor's Report.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC
401(k) SAVINGS PLAN

FINANCIAL STATEMENTS
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TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
North Canton, Ohio

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INDEPENDENT AUDITOR'S REPORT

To the Administrator and Participants of the
TestAmerica Environmental Services, LLC 401(k) Savings Plan
North Canton, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of TestAmerica Environmental Services, LLC 401(k) Savings 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 the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Prudential Trust Company and Prudential Retirement Insurance and Annuity Company hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certification from Prudential Trust Company and Prudential Retirement Insurance and Annuity Company as of December 31, 2014 and 2013 and for the year ended December 31, 2014 that the information provided to the plan administrator by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 and for the year then ended 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 purposes of additional analysis and are 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 the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company, 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.

A handwritten signature in black ink that reads "Crowe Horwath LLP". The signature is written in a cursive, flowing style.

Crowe Horwath LLP

Lexington, Kentucky
October 14, 2015

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value	\$ 156,353,365	\$ 156,185,030
Receivables		
Employer contributions	-	3,220
Participant contributions	-	17,386
Notes receivable from participants	<u>2,558,232</u>	<u>2,525,865</u>
Total assets and net assets, reflecting all Investments at fair value	<u>158,911,597</u>	<u>158,731,501</u>
Net assets available for benefits	<u>\$ 158,911,597</u>	<u>\$ 158,731,501</u>

See accompanying notes to financial statements.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2014

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 2,300,626
Net appreciation in fair value of investments	<u>7,218,889</u>
	9,519,515
 Interest income on notes receivable from participants	 107,462
 Contributions	
Employer	889,756
Participant	5,986,667
Rollover	<u>689,050</u>
Total additions	<u>7,565,473</u>

Deductions to net assets attributed to:

Benefits paid to participants	16,868,941
Administrative expenses	<u>143,413</u>
Total deductions	<u>17,012,354</u>

Net increase 180,096

Net assets available for benefits	
Beginning of year	<u>158,731,501</u>
End of year	<u>\$ 158,911,597</u>

See accompanying notes to financial statements.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN

The following description of the TestAmerica Environmental Services, LLC 401(k) Savings Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General: The Plan is a defined contribution plan covering substantially all employees of TestAmerica Environmental Services, LLC (“TA Environmental”) (the “Plan Sponsor”) and the entities listed below (collectively the “Company”).

<u>Entity</u>	<u>Relationship to Company</u>
TestAmerica Holdings, Inc. (“TA Holdings”)	Subsidiary (of TA Environmental)
EM Lab P&K, LLC (“EM Lab”)	Subsidiary (of TA Holdings)
En Novative Technologies, Inc.	Subsidiary (of TA Holdings)
Aerotech Laboratories, Inc.	Subsidiary (of EM Lab)
TestAmerica Air Emission Corp.	Subsidiary (of TA Environmental)
TestAmerica Laboratories, Inc. (“TA Lab”)	Subsidiary (of TA Holdings)
TestAmerica Drilling Corp.	Subsidiary (of TA Environmental)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Eligibility: All employees, with the exception of temporary employees, who complete six months of service are eligible to participate in the Plan, if not a member of a union with which the Company has a collective bargaining agreement, a nonresident alien without any U.S. source income, a leased employee, an intern, or a foreign transferee from an affiliate company who is on temporary assignment and who remains covered by a foreign pension plan. Employees must complete twelve months of service and be employed at the Company on the last day of the Plan year to be eligible for any discretionary matching contributions made by the Company to the Plan. The Plan allows for automatic enrollment, whereby, an eligible employee shall automatically be enrolled to defer 3% of their eligible compensation at the 30th day following six months of service, unless otherwise elected.

Contributions: The amount of contributions for the Plan year is equal to the sum of the following:

- a) The amount of each participant’s pre-tax salary deferral contribution is equal to between 1% and 80% of compensation, as defined by the Plan, as elected, up to the limitations established under the Internal Revenue Code.
- b) The Company may make a matching contribution based on a percentage of participant contributions, as determined each year by the Company’s Board of Managers. For 2014 and 2013, the Company matched 20% of participant contributions up to a maximum of 2% of participant compensation.
- c) Participants may contribute to the Plan with after-tax contributions between 1% and 15% of compensation, as defined by the Plan. After-tax contributions are not matched by the Company.
- d) The Board of Managers of the Company determines the amount of any employer discretionary profit sharing contribution. For a participant to receive the discretionary profit sharing contribution, they must have completed 1,000 hours of service during the Plan year and be employed on the last day of the Plan year unless they retired, died or became disabled in such Plan year. All discretionary contributions are allocated to the accounts of all eligible participants in a pro rata manner. There were no discretionary contributions for 2014 or 2013.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

The Plan allows participants who have attained the age of 50 by the end of the Plan year to make catch-up contributions in accordance with the provisions of Code Section 414 (v).

Participants may also contribute amounts rolled over from another qualified plan, Section 403 annuity programs, Section 457 plans maintained by tax-exempt entities and state and municipal governments, IRAs and after-tax contributions from other retirement programs.

Participant Accounts: Each participant's account is credited with the participant's contribution and the Company's contributions, earnings or losses, and can be charged an allocation of administrative expenses. Allocations are based on participant earnings, contributions or account balances, as defined.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus earnings thereon, is based on the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

A participant is entitled to 100% of his or her account balance upon retirement, death or disability.

Payment of Benefits: A participant's account is distributed based on their election upon normal retirement (age 65), death, disability, or separation from service. The amount to which a participant is entitled is the benefit that can be provided from the participant's vested account. The form of payment under the Plan is a single, lump-sum payment. A participant can also receive an in-service withdrawal upon attainment of age 59½, or upon proof of financial hardship.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest, with no allowance for credit losses, as repayments of principal and interest are received through payroll deductions and the notes are collateralized by the participants' account balances. A participant may borrow from their vested accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested balance. The maximum term of a loan, other than for the purchase of a primary residence, is five years. For the purchase of a primary residence, the loan repayment period may be up to 20 years. The loans are secured by vested balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%. There is a \$30 application fee, which is deducted from the participant's account. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Forfeitures: Upon termination of a participant's employment for any reason other than retirement, death or disability, the non-vested portion of the participant's account is forfeited. Forfeitures can be used to reduce future employer matching contributions and/or pay Plan expenses. Forfeited non-vested accounts available to reduce future employer matching contributions and/or Plan expenses at December 31, 2014 and 2013 were approximately \$12,000 and \$5,000, respectively. For the year ended December 31, 2014, forfeitures of approximately \$26,000 were used to reduce employer matching contributions.

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared using the accrual basis of accounting. The principles followed in the preparation of the financial statements are based on accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 5. 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) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Fully Benefit-Responsive Investment Contracts: While Plan investments are presented at fair value in the statement of net assets available for benefits, any material difference between the fair value of the Plan's direct and indirect interests in fully benefit-responsive investment contracts and their contract value is presented as an adjustment line in the statement of net assets available for benefits, because contract value is the relevant measurement attribute for that portion of the Plan's net assets available for benefits. Contract value represents contributions made to a contract, plus earnings, less participant withdrawals and administrative expenses. Participants in fully benefit-responsive contracts may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The Plan holds a direct interest in a fully benefit-responsive contract. Per Prudential Retirement Insurance and Annuity Company, the Guaranteed Income Fund is not a traditional group annuity contract, and therefore there are not any known cash flows that could be discounted. As a result, the fair value equals the contract value.

Payment of Benefits: Benefits are recorded when paid.

Excess Contributions: Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the fair values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events: Plan management has evaluated subsequent events for recognition and disclosure through October 14, 2015, which is the date the financial statements were available to be issued.

NOTE 3 – PLAN TERMINATION

Although it has not expressed any intent 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 would become 100% vested in their employer contributions and earnings thereon.

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS

Substantially all information pertaining to the Plan's investments and notes receivable from participants included in the financial statements, including the associated investment income (loss) and interest earned on notes receivable from participants, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company. This information has not been audited by independent accountants.

The following investments represent 5% or more of the Plan's net assets available for benefits:

	<u>2014</u>	<u>2013</u>
<u>Pooled Separate Accounts</u>		
Dryden S&P 500 Index Fund	\$ 13,266,847	\$ 12,235,031
<u>Mutual Funds</u>		
PIMCO Total Return Bond Admin Fund	12,637,883	13,317,099
American Funds Growth Fund of America Fund R5	25,166,062	24,942,255
American Europacific Growth Fund R5	14,363,983	15,354,093
American Funds Capital World Growth & Income Fund R5	11,201,401	11,254,563
RidgeWorth Funds Large Cap Value Equity Fund CI I	13,487,081	13,682,039
Invesco Van Kampen Equity Income Fund	8,729,538	7,746,152*
<u>Group Annuity Contracts</u>		
Guaranteed Income Fund	25,490,586	26,973,358

* Investment is less than 5% of Plan's assets; included for comparative purposes only.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS (Continued)

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

Pooled separate accounts	\$ 1,542,163
Mutual funds	<u>5,676,726</u>
Net appreciation	<u>\$ 7,218,889</u>

The Plan's investments earned dividend and interest income during 2014 in the amount of \$2,300,626. The Plan earned interest income from notes receivable from participants during 2014 in the amount of \$107,462.

NOTE 5 – FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other 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.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held directly by the Plan.

Mutual Funds: The fair values of mutual fund investments are based upon the net asset value per share of the mutual fund on the day of the valuation as reflected on a national securities exchange (Level 1 inputs).

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Account: The fair values of participation units held in the pooled separate account are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices (Level 2 inputs). The net asset value is not a publicly-quoted price in an active market. The pooled separate account is comprised of a variety of underlying investments and is constructed to reflect the composition of the S&P 500 Index with the objective of providing long-term growth of capital and income. Transfer or distribution may be delayed for up to 30 days if there is a negative cash flow and it is determined that liquidating investments would adversely affect remaining investors.

Group Annuity Contract: The fair value of the Guaranteed Income Fund has been determined to approximate contract value (Level 3 inputs). The Guaranteed Income Fund is a stable value product that is fully benefit-responsive. Principal and interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company. The minimum crediting rate is 1.50%. For the years ended December 31, 2014 and 2013, the average yield earned and credited to participants was 2.15% and 2.35%, respectively.

Interest rates are reset on a semiannual basis. Generally, there are not any events that could limit the ability of the Plan to transact at the contract value within 90 days. There are not any events that allow the issuer to terminate the contract and which require the Company to settle at an amount different than contract value paid either within 90 days or over time. The contract does not have stated maturities. In the event of severe economic conditions, a distribution may be deferred for a maximum of six months from the original distribution date. Management has determined that no adjustment from contract value is required for credit quality considerations.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 tables present the fair value hierarchy for the balances of the assets of the Plan measured at fair value as of December 31, 2014 and 2013:

	Fair Value Measurements at December 31, 2014, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:			
U.S. small-cap	\$ 17,979,602	\$ -	\$ -
U.S. mid-cap	12,258,639	-	-
U.S. large-cap	38,653,143	-	-
Foreign equity	25,565,384	-	-
Intermediate-term bond	12,637,883	-	-
Balanced fund	10,501,281	-	-
Pooled separate account – S&P 500 Index	-	13,266,847	-
Group annuity contract	-	-	25,490,586

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

	Fair Value Measurements at December 31, 2013, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:			
U.S. small-cap	\$ 18,572,504	\$ -	\$ -
U.S. mid-cap	11,021,481	-	-
U.S. large-cap	38,624,294	-	-
Foreign equity	26,608,657	-	-
Intermediate-term bond	13,317,099	-	-
Balanced fund	8,832,606	-	-
Pooled separate account – S&P 500 Index	-	12,235,031	-
Group annuity contract	-	-	26,973,358

The table below presents a reconciliation of all investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2014, including the reporting classifications for the applicable gains and losses included in the 2014 statement of changes in net assets available for benefits.

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)
	Group Annuity Contract
Balance, January 1, 2014	\$ 26,973,358
Interest income on assets held at end of year	570,622
Purchases	1,602,339
Redemptions	<u>(3,655,733)</u>
Balance, December 31, 2014	<u>\$ 25,490,586</u>

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

Parties in interest are defined under the Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. The Plan holds units of a pooled separate account and a group annuity contract that are issued by Prudential Retirement Insurance and Annuity Company ("PRIAC") and units of mutual funds managed by an affiliate of the Plan trustee.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS (Continued)

The Plan's payments of trustee fees, recordkeeping fees, and investment management fees to Prudential Trust Company and PRIAC qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain professional fees of the Plan were paid on behalf of the Plan by the Company.

NOTE 7 – INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated April 17, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Plan management believes 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. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by the Department of Labor or Internal Revenue Service. As noted in Note 8, the Plan is currently undergoing an audit by the Internal Revenue Service. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 8 – INTERNAL REVENUE SERVICE AUDIT

On February 14, 2014, the Company was notified by the Internal Revenue Service that the Plan had been selected for a compliance audit for the plan years ending December 31, 2011 and December 31, 2012. The audit started on March 4, 2014 and is currently still in process. Although the audit has not been finalized, the Internal Revenue Service has identified certain matters which are currently being addressed by Plan management. Plan management believes these matters do not affect the current tax status of the Plan.

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 158,911,597	\$ 158,731,501
Employer contributions receivable	-	(3,220)
Participant contributions receivable	<u>-</u>	<u>(17,386)</u>
Net assets per the Form 5500	<u>\$ 158,911,597</u>	<u>\$ 158,710,895</u>

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

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

Net increase in net assets available for benefits per the financial statements	\$ 180,096
Change in employer contributions receivable	3,220
Change in participant contributions receivable	<u>17,386</u>
Net income per the Form 5500	<u>\$ 200,702</u>

SUPPLEMENTAL SCHEDULE

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

Name of Plan Sponsor:	TestAmerica Environmental Services, LLC 401(k) Savings Plan
Employer Identification Number:	02-0655946
Three-digit Plan Number:	003

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
<u>Group Annuity Contracts</u>				
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	#	\$ 25,490,586
<u>Pooled Separate Accounts</u>				
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	#	13,266,847
<u>Mutual Funds</u>				
*	Prudential	Prudential Jennison Mid Cap Growth Fund	#	3,676,395
	Goldman Sachs	Goldman Sachs Mid Cap Value Fund	#	5,670,011
	Pioneer	Pioneer Oak Ridge Small Cap Fund	#	5,645,697
	Allianz	Allianz NFJ Small Cap Val A	#	6,369,368
	JP Morgan	JP Morgan Small Cap Equity	#	4,209,598
	Invesco Van Kampen	Invesco Van Kampen Equity Income A Fund	#	8,729,538
	PIMCO	PIMCO Total Return Bond Admin Fund	#	12,637,883
	American Europacific	American Europacific Growth Fund R5	#	14,363,983
	Ridgewood	RidgeWorth Funds Large Cap Value Equity Fund CI I	#	13,487,081
	American Funds	Growth Fund of America Fund R5	#	25,166,062
	American Funds	Capital World Growth & Income Fund R5	#	11,201,401
	Vanguard	Vanguard Mid-Cap Value Index Admiral	#	2,912,233
	Vanguard	Vanguard Small Cap Growth Index Admiral	#	1,754,939
	Vanguard	Vanguard Balanced Index Signal	#	1,771,743
				117,595,932
<u>Other</u>				
*	Participant Loans	Notes receivable from participants with interest rates 4.25% - 9.25% maturing through 2037	#	2,558,232
			#	\$ 158,911,597

* Denotes party-in-interest.

Investment is participant directed, therefore historical cost is not required.

See Independent Auditor's Report.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC
401(k) SAVINGS PLAN

FINANCIAL STATEMENTS
December 31, 2014 and 2013

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
North Canton, Ohio

FINANCIAL STATEMENTS
December 31, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

To the Administrator and Participants of the
TestAmerica Environmental Services, LLC 401(k) Savings Plan
North Canton, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of TestAmerica Environmental Services, LLC 401(k) Savings 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 the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Prudential Trust Company and Prudential Retirement Insurance and Annuity Company hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certification from Prudential Trust Company and Prudential Retirement Insurance and Annuity Company as of December 31, 2014 and 2013 and for the year ended December 31, 2014 that the information provided to the plan administrator by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company is complete and accurate.

Disclaimer of Opinion

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

Other Matters

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 and for the year then ended 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 purposes of additional analysis and are 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 the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company, 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.

A handwritten signature in black ink that reads "Crowe Horwath LLP". The signature is written in a cursive, flowing style.

Crowe Horwath LLP

Lexington, Kentucky
October 14, 2015

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value	\$ 156,353,365	\$ 156,185,030
Receivables		
Employer contributions	-	3,220
Participant contributions	-	17,386
Notes receivable from participants	<u>2,558,232</u>	<u>2,525,865</u>
Total assets and net assets, reflecting all Investments at fair value	<u>158,911,597</u>	<u>158,731,501</u>
Net assets available for benefits	<u>\$ 158,911,597</u>	<u>\$ 158,731,501</u>

See accompanying notes to financial statements.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2014

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 2,300,626
Net appreciation in fair value of investments	<u>7,218,889</u>
	9,519,515
 Interest income on notes receivable from participants	 107,462
 Contributions	
Employer	889,756
Participant	5,986,667
Rollover	<u>689,050</u>
Total additions	<u>7,565,473</u>

Deductions to net assets attributed to:

Benefits paid to participants	16,868,941
Administrative expenses	<u>143,413</u>
Total deductions	<u>17,012,354</u>

Net increase 180,096

Net assets available for benefits	
Beginning of year	<u>158,731,501</u>
End of year	<u>\$ 158,911,597</u>

See accompanying notes to financial statements.

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN

The following description of the TestAmerica Environmental Services, LLC 401(k) Savings Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General: The Plan is a defined contribution plan covering substantially all employees of TestAmerica Environmental Services, LLC (“TA Environmental”) (the “Plan Sponsor”) and the entities listed below (collectively the “Company”).

<u>Entity</u>	<u>Relationship to Company</u>
TestAmerica Holdings, Inc. (“TA Holdings”)	Subsidiary (of TA Environmental)
EM Lab P&K, LLC (“EM Lab”)	Subsidiary (of TA Holdings)
En Novative Technologies, Inc.	Subsidiary (of TA Holdings)
Aerotech Laboratories, Inc.	Subsidiary (of EM Lab)
TestAmerica Air Emission Corp.	Subsidiary (of TA Environmental)
TestAmerica Laboratories, Inc. (“TA Lab”)	Subsidiary (of TA Holdings)
TestAmerica Drilling Corp.	Subsidiary (of TA Environmental)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Eligibility: All employees, with the exception of temporary employees, who complete six months of service are eligible to participate in the Plan, if not a member of a union with which the Company has a collective bargaining agreement, a nonresident alien without any U.S. source income, a leased employee, an intern, or a foreign transferee from an affiliate company who is on temporary assignment and who remains covered by a foreign pension plan. Employees must complete twelve months of service and be employed at the Company on the last day of the Plan year to be eligible for any discretionary matching contributions made by the Company to the Plan. The Plan allows for automatic enrollment, whereby, an eligible employee shall automatically be enrolled to defer 3% of their eligible compensation at the 30th day following six months of service, unless otherwise elected.

Contributions: The amount of contributions for the Plan year is equal to the sum of the following:

- a) The amount of each participant’s pre-tax salary deferral contribution is equal to between 1% and 80% of compensation, as defined by the Plan, as elected, up to the limitations established under the Internal Revenue Code.
- b) The Company may make a matching contribution based on a percentage of participant contributions, as determined each year by the Company’s Board of Managers. For 2014 and 2013, the Company matched 20% of participant contributions up to a maximum of 2% of participant compensation.
- c) Participants may contribute to the Plan with after-tax contributions between 1% and 15% of compensation, as defined by the Plan. After-tax contributions are not matched by the Company.
- d) The Board of Managers of the Company determines the amount of any employer discretionary profit sharing contribution. For a participant to receive the discretionary profit sharing contribution, they must have completed 1,000 hours of service during the Plan year and be employed on the last day of the Plan year unless they retired, died or became disabled in such Plan year. All discretionary contributions are allocated to the accounts of all eligible participants in a pro rata manner. There were no discretionary contributions for 2014 or 2013.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

The Plan allows participants who have attained the age of 50 by the end of the Plan year to make catch-up contributions in accordance with the provisions of Code Section 414 (v).

Participants may also contribute amounts rolled over from another qualified plan, Section 403 annuity programs, Section 457 plans maintained by tax-exempt entities and state and municipal governments, IRAs and after-tax contributions from other retirement programs.

Participant Accounts: Each participant's account is credited with the participant's contribution and the Company's contributions, earnings or losses, and can be charged an allocation of administrative expenses. Allocations are based on participant earnings, contributions or account balances, as defined.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus earnings thereon, is based on the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

A participant is entitled to 100% of his or her account balance upon retirement, death or disability.

Payment of Benefits: A participant's account is distributed based on their election upon normal retirement (age 65), death, disability, or separation from service. The amount to which a participant is entitled is the benefit that can be provided from the participant's vested account. The form of payment under the Plan is a single, lump-sum payment. A participant can also receive an in-service withdrawal upon attainment of age 59½, or upon proof of financial hardship.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest, with no allowance for credit losses, as repayments of principal and interest are received through payroll deductions and the notes are collateralized by the participants' account balances. A participant may borrow from their vested accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested balance. The maximum term of a loan, other than for the purchase of a primary residence, is five years. For the purchase of a primary residence, the loan repayment period may be up to 20 years. The loans are secured by vested balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%. There is a \$30 application fee, which is deducted from the participant's account. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Forfeitures: Upon termination of a participant's employment for any reason other than retirement, death or disability, the non-vested portion of the participant's account is forfeited. Forfeitures can be used to reduce future employer matching contributions and/or pay Plan expenses. Forfeited non-vested accounts available to reduce future employer matching contributions and/or Plan expenses at December 31, 2014 and 2013 were approximately \$12,000 and \$5,000, respectively. For the year ended December 31, 2014, forfeitures of approximately \$26,000 were used to reduce employer matching contributions.

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared using the accrual basis of accounting. The principles followed in the preparation of the financial statements are based on accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 5. 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) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Fully Benefit-Responsive Investment Contracts: While Plan investments are presented at fair value in the statement of net assets available for benefits, any material difference between the fair value of the Plan's direct and indirect interests in fully benefit-responsive investment contracts and their contract value is presented as an adjustment line in the statement of net assets available for benefits, because contract value is the relevant measurement attribute for that portion of the Plan's net assets available for benefits. Contract value represents contributions made to a contract, plus earnings, less participant withdrawals and administrative expenses. Participants in fully benefit-responsive contracts may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The Plan holds a direct interest in a fully benefit-responsive contract. Per Prudential Retirement Insurance and Annuity Company, the Guaranteed Income Fund is not a traditional group annuity contract, and therefore there are not any known cash flows that could be discounted. As a result, the fair value equals the contract value.

Payment of Benefits: Benefits are recorded when paid.

Excess Contributions: Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the fair values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events: Plan management has evaluated subsequent events for recognition and disclosure through October 14, 2015, which is the date the financial statements were available to be issued.

NOTE 3 – PLAN TERMINATION

Although it has not expressed any intent 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 would become 100% vested in their employer contributions and earnings thereon.

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS

Substantially all information pertaining to the Plan's investments and notes receivable from participants included in the financial statements, including the associated investment income (loss) and interest earned on notes receivable from participants, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Prudential Trust Company and Prudential Retirement Insurance and Annuity Company. This information has not been audited by independent accountants.

The following investments represent 5% or more of the Plan's net assets available for benefits:

	<u>2014</u>	<u>2013</u>
<u>Pooled Separate Accounts</u>		
Dryden S&P 500 Index Fund	\$ 13,266,847	\$ 12,235,031
<u>Mutual Funds</u>		
PIMCO Total Return Bond Admin Fund	12,637,883	13,317,099
American Funds Growth Fund of America Fund R5	25,166,062	24,942,255
American Europacific Growth Fund R5	14,363,983	15,354,093
American Funds Capital World Growth & Income Fund R5	11,201,401	11,254,563
RidgeWorth Funds Large Cap Value Equity Fund CI I	13,487,081	13,682,039
Invesco Van Kampen Equity Income Fund	8,729,538	7,746,152*
<u>Group Annuity Contracts</u>		
Guaranteed Income Fund	25,490,586	26,973,358

* Investment is less than 5% of Plan's assets; included for comparative purposes only.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS (Continued)

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

Pooled separate accounts	\$ 1,542,163
Mutual funds	<u>5,676,726</u>
Net appreciation	<u>\$ 7,218,889</u>

The Plan's investments earned dividend and interest income during 2014 in the amount of \$2,300,626. The Plan earned interest income from notes receivable from participants during 2014 in the amount of \$107,462.

NOTE 5 – FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other 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.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held directly by the Plan.

Mutual Funds: The fair values of mutual fund investments are based upon the net asset value per share of the mutual fund on the day of the valuation as reflected on a national securities exchange (Level 1 inputs).

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Account: The fair values of participation units held in the pooled separate account are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices (Level 2 inputs). The net asset value is not a publicly-quoted price in an active market. The pooled separate account is comprised of a variety of underlying investments and is constructed to reflect the composition of the S&P 500 Index with the objective of providing long-term growth of capital and income. Transfer or distribution may be delayed for up to 30 days if there is a negative cash flow and it is determined that liquidating investments would adversely affect remaining investors.

Group Annuity Contract: The fair value of the Guaranteed Income Fund has been determined to approximate contract value (Level 3 inputs). The Guaranteed Income Fund is a stable value product that is fully benefit-responsive. Principal and interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company. The minimum crediting rate is 1.50%. For the years ended December 31, 2014 and 2013, the average yield earned and credited to participants was 2.15% and 2.35%, respectively.

Interest rates are reset on a semiannual basis. Generally, there are not any events that could limit the ability of the Plan to transact at the contract value within 90 days. There are not any events that allow the issuer to terminate the contract and which require the Company to settle at an amount different than contract value paid either within 90 days or over time. The contract does not have stated maturities. In the event of severe economic conditions, a distribution may be deferred for a maximum of six months from the original distribution date. Management has determined that no adjustment from contract value is required for credit quality considerations.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 tables present the fair value hierarchy for the balances of the assets of the Plan measured at fair value as of December 31, 2014 and 2013:

	Fair Value Measurements at December 31, 2014, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:			
U.S. small-cap	\$ 17,979,602	\$ -	\$ -
U.S. mid-cap	12,258,639	-	-
U.S. large-cap	38,653,143	-	-
Foreign equity	25,565,384	-	-
Intermediate-term bond	12,637,883	-	-
Balanced fund	10,501,281	-	-
Pooled separate account – S&P 500 Index	-	13,266,847	-
Group annuity contract	-	-	25,490,586

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

	Fair Value Measurements at December 31, 2013, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:			
U.S. small-cap	\$ 18,572,504	\$ -	\$ -
U.S. mid-cap	11,021,481	-	-
U.S. large-cap	38,624,294	-	-
Foreign equity	26,608,657	-	-
Intermediate-term bond	13,317,099	-	-
Balanced fund	8,832,606	-	-
Pooled separate account – S&P 500 Index	-	12,235,031	-
Group annuity contract	-	-	26,973,358

The table below presents a reconciliation of all investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2014, including the reporting classifications for the applicable gains and losses included in the 2014 statement of changes in net assets available for benefits.

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)
	<u>Group Annuity Contract</u>
Balance, January 1, 2014	\$ 26,973,358
Interest income on assets held at end of year	570,622
Purchases	1,602,339
Redemptions	<u>(3,655,733)</u>
Balance, December 31, 2014	<u>\$ 25,490,586</u>

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

Parties in interest are defined under the Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. The Plan holds units of a pooled separate account and a group annuity contract that are issued by Prudential Retirement Insurance and Annuity Company ("PRIAC") and units of mutual funds managed by an affiliate of the Plan trustee.

(Continued)

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS (Continued)

The Plan's payments of trustee fees, recordkeeping fees, and investment management fees to Prudential Trust Company and PRIAC qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain professional fees of the Plan were paid on behalf of the Plan by the Company.

NOTE 7 – INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated April 17, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Plan management believes 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. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by the Department of Labor or Internal Revenue Service. As noted in Note 8, the Plan is currently undergoing an audit by the Internal Revenue Service. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 8 – INTERNAL REVENUE SERVICE AUDIT

On February 14, 2014, the Company was notified by the Internal Revenue Service that the Plan had been selected for a compliance audit for the plan years ending December 31, 2011 and December 31, 2012. The audit started on March 4, 2014 and is currently still in process. Although the audit has not been finalized, the Internal Revenue Service has identified certain matters which are currently being addressed by Plan management. Plan management believes these matters do not affect the current tax status of the Plan.

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 158,911,597	\$ 158,731,501
Employer contributions receivable	-	(3,220)
Participant contributions receivable	<u>-</u>	<u>(17,386)</u>
Net assets per the Form 5500	<u>\$ 158,911,597</u>	<u>\$ 158,710,895</u>

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

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

Net increase in net assets available for benefits per the financial statements	\$ 180,096
Change in employer contributions receivable	3,220
Change in participant contributions receivable	<u>17,386</u>
Net income per the Form 5500	<u>\$ 200,702</u>

SUPPLEMENTAL SCHEDULE

TESTAMERICA ENVIRONMENTAL SERVICES, LLC 401(k) SAVINGS PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

Name of Plan Sponsor:	TestAmerica Environmental Services, LLC 401(k) Savings Plan
Employer Identification Number:	02-0655946
Three-digit Plan Number:	003

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
<u>Group Annuity Contracts</u>				
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	#	\$ 25,490,586
<u>Pooled Separate Accounts</u>				
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	#	13,266,847
<u>Mutual Funds</u>				
*	Prudential	Prudential Jennison Mid Cap Growth Fund	#	3,676,395
	Goldman Sachs	Goldman Sachs Mid Cap Value Fund	#	5,670,011
	Pioneer	Pioneer Oak Ridge Small Cap Fund	#	5,645,697
	Allianz	Allianz NFJ Small Cap Val A	#	6,369,368
	JP Morgan	JP Morgan Small Cap Equity	#	4,209,598
	Invesco Van Kampen	Invesco Van Kampen Equity Income A Fund	#	8,729,538
	PIMCO	PIMCO Total Return Bond Admin Fund	#	12,637,883
	American Europacific	American Europacific Growth Fund R5	#	14,363,983
	Ridgewood	RidgeWorth Funds Large Cap Value Equity Fund CI I	#	13,487,081
	American Funds	Growth Fund of America Fund R5	#	25,166,062
	American Funds	Capital World Growth & Income Fund R5	#	11,201,401
	Vanguard	Vanguard Mid-Cap Value Index Admiral	#	2,912,233
	Vanguard	Vanguard Small Cap Growth Index Admiral	#	1,754,939
	Vanguard	Vanguard Balanced Index Signal	#	1,771,743
				117,595,932
<u>Other</u>				
*	Participant Loans	Notes receivable from participants with interest rates 4.25% - 9.25% maturing through 2037	#	2,558,232
			#	\$ 158,911,597

* Denotes party-in-interest.

Investment is participant directed, therefore historical cost is not required.

See Independent Auditor's Report.