Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2012

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

18631 LLOYD LANE
ANDERSON, CA 96007

2b Employer Identification Number (EIN)
46-2492361

2c Plan Sponsor's telephone number
530-351-7331

2d Business code (see instructions)
561110

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

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

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	367
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)**	325
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	264
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	106
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	370
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	370
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	361
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	66
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2I 2O

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [ ] **C** (Service Provider Information)

(5) [ ] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
LINKUS HOLDINGS, INC.

D Employer Identification Number (EIN)
46-2492361

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	18836736	21360000
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	18836736	21360000
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	32685726	31346988
k Total liabilities (add all amounts in lines 1g through1j)	1k	32685726	31346988
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	-13848990	-9986988

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	2300263	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2300263
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	2523264	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		2523264

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		4823527
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	0	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		0
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		961525
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		961525
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3862002
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: CUTTONE & MASTRO, CPAS **(2)** EIN: 45-2184917

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

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

A Name of plan
LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
LINKUS HOLDINGS, INC.

D Employer Identification Number (EIN)
46-2492361

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 46-2492361

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LINKUS HOLDINGS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

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cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TheTrustees
LinkUs Holdings, Inc Employee Stock Ownership Plan

Report on the Financial Statements

We have audited the accompanying financial statements of LinkUs Holdings, Inc. Employee Stock Ownership Plan, which comprise the statements of net assets (deficit) available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets (deficit) available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of LinkUs Holdings, Inc. Employee Stock Ownership Plan as of December 31, 2014 and 2013, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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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 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.



Fresno, California
October 14, 2014

LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	2014			2013 (Restated)		
	Allocated	*Unallocated*	*Total*	*Allocated*	*Unallocated*	*Total*
Assets:						
Investments in LinkUs Holdings, Inc. Common stock at fair value	$6,804,116	$14,555,884	$21,360,000	$5,270,872	$13,565,864	$18,836,736
Total Assets	6,804,116	14,555,884	21,360,000	5,270,872	13,565,864	18,836,736
Liabilities:						
Loan Payable	-	31,346,988	31,346,988	-	32,667,234	32,667,234
Total Liabilities	-	31,346,988	31,346,988	-	32,667,234	32,667,234
Net Assets (Deficit) Available for Plan Benefits	$ 6,804,116	$(16,791,104)	$(9,986,988)	$5,270,872	$(19,101,370)	$(13,830,498)

See Notes to the Financial Statements.

LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF CHANGES IN NET ASSETS (DEFICIT)
AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2014 and 2013

	2014			2013 (Restated)		
	Allocated	*Unallocated*	*Total*	*Allocated*	*Unallocated*	*Total*
Employer Contributions:						
Cash	$ -	$2,300,263	$2,300,263	$ -	$2,300,263	$2,300,263
Non-cash (LinkUs Holdings, Inc common stock)	-	-	-	-	3,743,337	3,743,337
	-	2,300,263	2,300,263	-	6,043,600	6,043,600
Net Appreciation in the Fair Value of Investments	707,093	1,816,171	2,523,264			
Allocation of 90,393 (2014) and 653,144 (2013) shares of Common Stock of LinkUs Holdings, Inc, at Fair Value	826,151	-	826,151	9,643,600	-	9,643,600
Total Additions	1,533,244	4,116,434	5,649,678	9,643,600	6,043,600	15,687,200
Net Depreciation in the Fair Value of Investments				4,372,728	18,355,984	22,728,712
Interest Expense	-	980,017	980,017	-	745,386	745,686
Allocation of 90,393 (2014) and 653,144 (2013) shares of Common Stock of LinkUs Holdings, Inc, at Fair Value	-	826,151	826,151	-	9,643,600	9,643,600
Total Deductions	-	1,806,168	1,806,168	4,372,728	28,744,970	33,117,698
Net Increase (Decrease)	1,533,244	2,310,266	3,843,510	5,270,872	(22,701,370)	(17,430,498)
Net Assets (Deficit) Available for Benefits:						
Beginning of Year	5,270,872	(19,101,370)	(13,830,498)	-	3,600,000	3,600,000
End of Year	$ 6,804,116	$(16,791,104)	$ (9,986,988)	$5,270,872	$(19,101,370)	$(13,830,498)

See Notes to the Financial Statements.

LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS
Years Ended December 31, 2014 and 2013

NOTE 1. DESCRIPTION OF PLAN

The following description of the LinkUs Holdings, Inc Employee Stock Ownership Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

a. General:

LinkUs Enterprises, Inc. (the "Company") adopted the LinkUs Enterprises, Inc. Employee Stock Ownership Plan effective as of January 1, 2012. April 11, 2013 LinkUs Enterprises, Inc. is merged into Alpine Back Office Services, LLC (ABOS, LLC) which are both owned by LinkUs Holdings, Inc. Each share of LinkUs Enterprises, Inc. was exchanged for 1.053652 shares of LinkUs Holdings, Inc and each share of ABOS, Inc. was exchanged for 5.3244 shares of LinkUs Holdings, Inc. The Plan name is changed to LinkUs Holdings, Inc. Employee Stock Ownership Plan. The Plan is designed to comply with Internal Revenue Code Section 4975(e)(7) and the regulations thereunder, as amended (the "Code") and the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan is administered by a Board of Trustees composed of individuals appointed by the unanimous consent of the Board of Directors. The LinkUs Holdings, Inc. Employee Stock Ownership Trust (ESOT) is a trust fund held exclusively for the benefit of Plan participants as part of the Plan. Shares of company stock which are contributed to the Plan are released to the ESOT which credits the accounts of participants based on a formula related to the participant's annual pay relative to the Company's total annual payroll. All shares of the Company's stock that the ESOT has acquired or will acquire will be without any deductions from the employee's paycheck.

b. Funding Policy:

The Plan is not subject to the Code’s minimum funding requirements. Contributions to the Plan are discretionary with the Company’s Board of Directors, excepting that the Company must make contributions in an amount sufficient to meet any current obligations under any future acquisition loans the Company approves. To the extent that these requirements are fully covered by assets in the trust, the Company may elect not to make any contributions in a particular year. Participants are not entitled to make contributions. For the years ended December 31, 2014 and 2013 the Company’s contribution were $2,300,263 and $6,043,600 respectively.

c. Eligibility:

Employees of the Company become eligible to participate in the Plan after completing one year of employment, in which they are credited with a minimum of 1,000 hours of service, and attainment of age 21. Employees become participants in the Plan on January 1 or July 1 of the plan year in which they satisfy these requirements. Participants who do not have at least 1,000 hours of service during such plan year or are not employed on the last day of the plan year are generally not eligible for an allocation of Company contributions for such year. There were 361 and 316 participants with account balances at December 31, 2014 and 2013 respectively.

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

d. Payment of Benefits:

Upon termination, the value of the participant's vested interest in their accounts will be distributed to them at the time and in the manner determined in accordance with the ESOP's distribution policy ("Distribution Policy") – as established and revised from time to time by the Administrative Committee. In determining the value of the participant's account, shares of Company Stock are valued at their fair market value as of the December 31st immediately preceding the date of the distribution. The Trustee will normally distribute the vested benefit under the ESOP in the form of cash, or, if the Administrative Committee elects, in shares of Company stock, subject to the requirement that they be sold to the Company immediately upon distribution.

If the value of the participant's vested benefit exceeds $5,000, no distribution can be made to them before they reach normal retirement age without their written consent. If the value of their vested benefit exceeds $1,000 and unless they request to receive such funds directly, or to have the distribution paid directly to an individual retirement plan ("IRA") or another eligible retirement plan, the Trustee shall make the distribution on their behalf in a direct rollover to a "Rollover IRA". The Rollover IRA shall be invested in funds designed to preserve principal and provide a reasonable rate of return. If the value of their vested benefit is $1,000 or less and they do not return the requisite election form indicating whether they wish to receive their vested benefit under the ESOP directly or in a direct rollover to an IRA or other eligible retirement plan, then the Trustee will distribute the balance of their Company Stock Account and General Investment Account, less any applicable federal and state income tax withholding requirements, to the participant directly in a lump sum.

Generally, if the participant's employment with the Company terminates after they reach normal retirement age, or as a result of your disability or death, distribution will commence no later than the end of the plan year following the plan year in which their employment with the Company terminates. If the participant's employment with the Company terminates for another reason (i.e., resignation or dismissal), distribution will commence no later than the end of the sixth plan year following the plan year in which their employment with the Company terminates (unless they elect to delay their distribution or they are reemployed by the Company).

Distribution of that portion of the participant's ESOP Accounts that includes shares of Company stock acquired by the ESOT with the proceeds of an exempt loan from the Company may be deferred until the plan year following the plan year in which the ESOT has fully repaid the exempt loan.

A Participant with a vested account balance in excess of $5,000 may elect one of the following methods of distribution:

(1) Distribution in a lump sum;

(2) A direct rollover;

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

d. Payment of Benefits, continued:

(3) Distribution of a Participant's Company Stock Account and General Investment Account in substantially equal annual installments over a period not exceeding five years (provided that the period over which installments may be distributed may be extended an additional year (up to an additional five years) for each $200,000 ($210,000 for 2014 and $205,000 for 2013) or fraction thereof by which his Company Stock Account and ESOP Other Investments Account exceed $1,015,000 ($1,050,000 for 2014 and $1,035,000 for 2013) (as the IRS may adjust in subsequent years for any increases in the cost of living); or

(4) Any combination of the foregoing.

However, unless and until the current distribution policy is revised, all distributions will follow the five-year annual installment method described in (3) above.

Notwithstanding any of the foregoing, distributions shall commence no later than sixty (60) days after the December 31st of the calendar year in which the latest of the following dates occurs: (1) the participant's 65th birthday, (2) the tenth anniversary of the date on which the participant became an ESOP Participant, or (3) their termination of service with the Company.

Notwithstanding the above, required minimum distributions must commence by the April 1st following the end of the calendar year (i) in which the participants reach 70-1/2 if they are a "5% owner" of the Company or (ii) in which you reach age 70-1/2 or terminate Service, whichever is later, if they are not a "5% owner" of the Company.

In certain circumstances, the participant may elect to transfer their benefit directly to an IRA or another employer's eligible retirement plan which accepts such transfers, at the time a distribution is payable.

e. Voting Rights:

The Trustee is empowered to vote shares of Company Stock to be held by the ESOT, as directed by the Administrative Committee. In certain corporate matters presented to the Company's shareholders for a vote, however, such as a recapitalization, liquidation, consolidation or merger of the Company or a sale of substantially all of the Company's assets, the Trustee will pass through to the Participants the right to decide how shares of Company Stock allocated to their Company Stock Accounts will be voted. Unallocated shares of Company Stock will be voted by the Trustee as the Administrative Committee directs.

f. Termination:

The Company reserves the right to terminate the Plan at any time, subject to the Plan provisions. If the Plan is terminated participation of participants affected by the termination will end. Accounts of those participants who are employees on the effective date of the termination will become nonforfeitable as of that date. Capital accumulations of all participants will be distributed as soon as practicable following the termination of the Plan.

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

g. Participant Accounts:

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of Company contributions, and forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation. Forfeitures of terminated non-vested account balances allocated to remaining participants at December 31, 2014 and 2013 totaled $0 for each year. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance after allocation of current year employer contributions and forfeitures to all participants' equivalent balances.

h. Vesting:

If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balances in his or her account based on the total years of service with the Company. Participants vest 20 percent at two years of service and an additional 20 percent per service year thereafter, until the sixth service year when the participants are 100 percent vested.

i. Put Option:

Under Federal income tax regulations employer stock that is held by the Plan and its participants and is not readily tradable on an established market or is subject to trading limitations includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for any years during which the Company has not elected to be treated as an S Corporation for which there is no market during two option periods during the plan year. The put price is representative of the fair value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

j. Forfeitures

Forfeiture will be allocated to the accounts of the remaining participants at the end of the plan year in which the forfeiture occurs (in the same manner as contributions are allocated).

k. Investments:

The Plan’s assets will be invested primarily in Company stock. As much as 100% of the Plan’s assets may be invested in Company stock. The Plan’s assets also may be invested in other investments. The Trustee decides how the Plan’s assets will be invested, subject to direction from the Administrative Committee, and the Trustee has fiduciary responsibility under the Employee Retirement Income Security Act of 1974, as amended ("ERISA”) for doing so.

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

l. Diversification:

While the participants are employed by the Company, and once they have reached age 55 and have completed at least ten years of participation in the ESOP, they will be eligible to diversify a portion of the Company Stock held in their Company Stock Account. If the participant elects to diversify, the Administrative Committee may permit them either to: (1) direct the investment of the portion of their Company Stock Account they elected to diversify among at least three investment funds other than Company Stock that the Administrative Committee will make available to them under the ESOP; or (2) receive a distribution (either in cash or shares of Company Stock (subject to the obligation to sell it to the Company or to the ESOT), as determined by the Administrative Committee) of the portion of their Company Stock Account they elected to diversify. If the participant's distribution occurs in the form of shares of Company Stock, the Company will purchase such stock for its fair market value determined as of the end of the plan year preceding the distribution by the Trustee based upon an independent appraisal of such stock.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting:

The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of Estimates:

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

c. Risk and Uncertainties

The Plan investments consist of the Company's common stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets (deficit) available for benefits.

d. Investment Valuation and Income Recognition:

The Plan's investments are stated at estimated fair value. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

e. Payment of Benefits:

Benefits are recorded when paid.

f. Operating Expenses:

All reasonable expenses related to the administration of the Plan shall be charged to and paid out of the Trust assets. The Company may, however, pay all or a portion of such expenses directly.

g. Subsequent Events:

The Plan Administrator has evaluated subsequent events through, October 14, 2014, the date the financial statements were available to be issued.

NOTE 3. TAX STATUS

The tax status is pending on a response from the Internal Revenue Service. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date of December 31, 2014.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2014 and 2013, no uncertain positions are taken or are expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, the return for the year ended December 31, 2012 is the Plan’s first return to be filed.

NOTE 4. ADMINISTRATION OF PLAN ASSETS

The Plan's assets, which will consist of LinkUs Holdings, Inc. common shares, are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, which invests cash received, interest, and dividend income and makes distributions to participants. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 5. INVESTMENTS

The Plans investments, at December 31, are presented in the following table:

	2014		2013	
	Allocated	Unallocated	Allocated	Unallocated
LinkUs Holdings, Inc Common Stock:				
Number of shares	743,537	1,590,631	653,144	1,681,024
Cost	$10,765,550	$ 30,799,898	$ 9,643,600	$ 31,921,848
Fair Value	$ 6,804,116	$ 14,555,884	$ 5,270,872	$ 13,565,864

NOTE 6. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The 3 levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include

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

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 6. FAIR VALUE MEASUREMENTS, continued

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

Assets at Fair Value as of December 31

	2014		2013	
	Level 3	Total	Level 3	Total
Investment in LinkUs Holdings, Inc. common stocl	$ 21,360,000	$ 21,360,000	$ 18,836,736	$ 18,836,736
Total assets at fair value	$ 21,360,000	$ 21,360,000	$ 18,836,736	$ 18,836,736

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2014 and 2013:

	Level 3 Assets Year Ended December 31,	
	Investment in LinkUs Holdings, Inc. Common Stock	
	2014	2013
Balance, beginning of year	$ 18,836,736	$ -
Stock purchased or contributed	-	41,565,448
Realized gains/(losses)	-	-
Unrealized gains/(losses) relating to assets still held at the reporting date	2,523,264	(22,728,712)
Shares distributed to participants	-	-
Balance, end of year	$ 21,360,000	$ 18,836,736
The amount of total gains or losses for the period included in changes in assets attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	$ 2,523,264	$ (22,728,712)

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net depreciation in fair value of investments in the Statement of Changes in Net Assets (Deficit) Available for Benefits.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

The fair value of the LinkUs Holdings, Inc. common stock held by the Plan is valued at fair value based upon an independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years.

NOTE 6. FAIR VALUE MEASUREMENTS, continued

Changes in Fair Value of Level 3 Assets and Related Gains and Losses, continued

The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and fair value of Company assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability.

The valuation process involves plan management's selection of an independent appraiser under contract for a term of 3 years with the right to cancel such contact at any time. Plan management accumulates the data for the appraiser from the compiled and reviewed financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the ESOP trustee, reviews in detail, discusses and approves. The results of this process are documented in minutes of the plan fiduciary.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 7. LOAN PAYABLE

On April 30, 2013, the ESOP trust purchased from the shareholders of LinkUs Holdings, Inc. a total of 1,769,499 shares of the Company's common stock, said shares constituting 88.47% of the outstanding stock of the Company and 100% of the outstanding stock not owned by the ESOP. The purchase price of $19.34 per share, or a total of $34,222,111, was based upon an appraisal of the Company's stock by an independent appraiser on behalf of the ESOP. Pursuant to the stock purchase, the ESOP Trust issued promissory notes ("ESOP Notes") in the aggregate principal amount of $34,222,111, with interest at 3.0% per annum, payable to LinkUs Holdings, Inc. The ESOP Note provides for annual payments of principal and interest of $2,300,263 and requires LinkUs Holdings, Inc. to make deductible contributions or pay dividends or distributions in the form of cash to the ESOP in an amount at least equal to the interest and principal payments due on the note. The note is a nonrecourse note and the only collateral is a pledge of the related ESOP shares.

In connection with the ESOP Trust's issuance of the ESOP Note, the Company issued to each of the selling shareholders a Stock Purchase Warrant to purchase from the Company, in the aggregate, 1,194,221 of shares of the Company's common stock equal to up to 37.4% of the Company's outstanding stock at $2.57 per share at any time through April 15, 2025. Warrants to purchase an additional 199,535 shares were issued on January 1, 2014 and the exercise price adjusted to $2.20/share in accordance with anti dilution provisions warrants.

The ESOP Notes provide for 20 equal annual payments. The total payments to be made by the ESOP Trust on the ESOP Notes are estimated to be approximately $45,512,052, including $34,222,111 of principal and $11,289,941 of interest. As a result of scheduled payments on the ESOP Notes, the principal balance on the ESOP Note was reduced to $32,667,234 as of December 31, 2013 and $31,346,988 as of December 31, 2014.

NOTE 7. LOAN PAYABLE, continued

As the debt is repaid, shares will be released from the collateral and from unearned ESOP shares based on the proportion of debt service (principal and interest method) paid during the year and allocated to active employees.

The following table details the expected release of unearned ESOP shares:

	Shares Expected to be Released	Remaining Unearned ESOP Shares
2015	89,434	1,501,197
2016	89,434	1,411,763
2017	89,434	1,322,329
2018	89,434	1,232,895
Thereafter	1,232,895	
Total	1,590,631	

The scheduled amortization of the loan for the next 5 years and thereafter is as follows:

	Interest	Principal	Total
2014	$ 980,017	$ 1,320,246	$ 2,300,263
2015	940,410	1,359,853	2,300,263
2016	899,614	1,400,649	2,300,263
2017	857,595	1,442,668	2,300,263
2018	814,315	1,485,948	2,300,263
2019	769,736	1,530,527	2,300,263
2020 - 2032	5,282,868	24,127,343	29,410,211
	$ 10,544,555	$ 32,667,234	$ 43,211,789

NOTE 8. RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

The Plan invests in Company common stock and has indebtedness guaranteed by the Company. These are related party and party-in-interest transactions. As described in Notes 1 and 4, the Plan has a number of service providers. Such parties are parties-in-interest under ERISA.

NOTE 9. RESTATEMENT

During 2014 it was determined that an error was made in the allocation of the loan payment between interest and principle which resulted in the loan payable balance as of December 31, 2013 and interest expense for the year ending December 31, 2013 being overstated by $18,492. Net deficit as of December 31, 2013 was also overstated by $18,492. The 2013 financial statements have been restated to correct the errors.

NOTE 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

A timing difference in the recognition of the interest expense correction discussed in Note 9 above has resulted in differences between the financial statements and the Internal Revenue Service Form 5500. The following is a reconciliation of these differences:

	2014	2013
Net assets available for benefits (Deficit):		
Per audited financial statements	$ (9,986,988)	$ (13,830,498)
Interest Expense difference	-	(18,492)
Per Form 5500	$ (9,986,988)	$ (13,848,990)
Net Increase (Decrease) Net Assets:		
Per audited financial statements	$ 3,843,510	$ (17,430,498)
Interest Expense difference	18,492	(18,492)
Net Income Per Form 5500	$ 3,862,002	$ (17,448,990)

SUPPLEMENTAL SCHEDULE

LINKUS HOLDINGS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
EMPLOYER I.D. 45-2492361 Plan Number: 002
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF
ASSETS HELD AT END OF YEAR
DECEMBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	LinkUs Holdings, Inc.	2,334,168 shares of LinkUs Holdings, Inc	$41,565,448	$21,360,000

* Party-in-interest

Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	**2014** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box 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
LinkUS Holdings, Inc. Employee Stock Ownership Plan

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2012

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

LinkUs Holdings, Inc.

18631 Lloyd Lane

US Anderson CA 96007

2b Employer Identification Number (EIN) 46-2492361

2c Plan Sponsor's telephone number (530) 351-7331

2d Business code (see instructions) 561110

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	[signature]	10/14/15	Tony Merrado
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	[signature]	10/15/15	Horacio Guzman
	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)

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

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
LinkUS Holdings, Inc. Employee Stock Ownership Plan

Employer Identification Number
46-2492361

Three-digit plan number ► **002**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	LinkUs Holdings, Inc.	2334168 shares of LinkUs	41,565,448	21,360,000