

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">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 01/01/2014 and ending 12/31/2014		
A This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)	
B This return/report is	<input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)	
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)	

Part II Basic Plan Information—enter all requested information			
1a Name of plan PRODUCTION RESOURCES INC PENSION PLAN		1b Three-digit plan number (PN) ▶	002
		1c Effective date of plan 01/01/2008	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) PRODUCTION RESOURCES INC 16 WEST 37TH STREET 4TH FLOOR NEW YORK, NY 10018		2b Employer Identification Number (EIN) 13-3496841	
		2c Sponsor's telephone number 212-268-9212	
		2d Business code (see instructions) 541990	
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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. a Sponsor's name		4b EIN	
		4c PN	
5a Total number of participants at the beginning of the plan year	5a	2	
b Total number of participants at the end of the plan year.....	5b	2	
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	0	
d(1) Total number of active participants at the beginning of the plan year.....	5d(1)	2	
d(2) Total number of active participants at the end of the plan year.....	5d(2)	2	
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e	0	

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	<div style="border: 1px solid black; padding: 2px; color: blue;">Filed with authorized/valid electronic signature.</div>		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<div style="border: 1px solid black; padding: 2px;"> </div>		
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	271996	277250
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	271996	277250
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	27650	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	5254	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		32904
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	27650	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		27650
i Net income (loss) (subtract line 8h from line 8c)	8i		5254
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	0
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	0
c Was the plan covered by a fidelity bond?	10c		X	0
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	0
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	0
f Has the plan failed to provide any benefit when due under the plan?	10f		X	0
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	0
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
c 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.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>PRODUCTION RESOURCES INC PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PRODUCTION RESOURCES INC</u>	D Employer Identification Number (EIN) <u>13-3496841</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>	
2 Assets:	
a Market value	2a <u>336496</u>
b Actuarial value	2b <u>336496</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	<u>0</u> <u>0</u> <u>0</u>
b For terminated vested participants.....	<u>0</u> <u>0</u> <u>0</u>
c For active participants.....	<u>2</u> <u>322087</u> <u>323048</u>
d Total.....	<u>2</u> <u>322087</u> <u>323048</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.59%</u>
6 Target normal cost	6 <u>481</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/06/2015</u>
	Signature of actuary	Date
<u>RALPH GARFIELD, PHD, EA</u>	Type or print name of actuary	<u>14-01219</u>
		Most recent enrollment number
<u>RALPH GARFIELD, PHD, EA</u>	Firm name	<u>732-567-6679</u>
		Telephone number (including area code)
<u>223 LONGWOOD DR</u> <u>MANALAPAN, NJ 07726</u>	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of 0.00%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		7815
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.42%		502
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		8317
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	104.16 %
15 Adjusted funding target attainment percentage	15	104.16 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.01 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/31/2014	27650	0			
			Totals ▶	18(b)	27650
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	25945
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input type="checkbox"/> Yes <input type="checkbox"/> No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	481	
b Excess assets, if applicable, but not greater than line 31a	31b	481	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	25945	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	25945	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 To 4		5 To 9		10 To 14		15 To 19		20 To 24		25 To 29		30 To 34		35 To 39		40 & Up	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 to 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Name of plan: Production Resources Inc Pension Plan
Plan sponsor's name: Production Resources Inc

Plan number: 002
EIN: 13-3496841

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions:

Male Nonannuitant: 2014 Nonannuitant Male
Female Nonannuitant: 2014 Nonannuitant Female
Male Annuitant: 2014 Annuitant Male
Female Annuitant: 2014 Annuitant Female

Applicable months from valuation month: 2
Probability of lump sum: 100.00%
Use pre-retirement mortality: No

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	1.31	4.05	5.05
High Quality Bond rates:	N/A	N/A	N/A
Final rates:	4.99	6.32	6.99
Override:	0.00	0.00	0.00

Salary Scale

Male: 0.00%
Female: 0.00%

Withdrawal

Male: None
Female: None

Withdrawal-Select

Male: None
Female: None

Early Retirement Rates

Male: None
Female: None

Subsidized Early Retirement Rates

Male: None
Female: None

Options:

Use optional combined mortality table for small plans: Yes
Use discount rate transition: No
Lump sums use proposed regulations: Yes

Actuarial Equivalent Floor

Stability period: plan year
Lookback months: 2
Nonannuitant: 2014 Applicable
Annuitant: 2014 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	1.19	4.53	5.66
Override:	0.00	0.00	0.00

Late Retirement Rates

Male: None
Female: None

Marriage Probability

Male: 0.00%
Female: 0.00%
Expense loading: 0.00%

Setback

0

Disability Rates

Male: None
Female: None

Mortality

Male: None
Female: None

Setback

0

0

Name of Plan: Production Resources Inc Pension Pla
Plan Sponsor's EIN: 13-3496841
Plan Number: 002

Schedule B, line 6 - Statement of Actuarial Assumptions/Methods

Payout Method: Actuarial Equivalence

Pre-retirement Assumptions:

RPA

Interest: 4.23%
Limited to: 90.00%

Funding:

Interest: 5.50%

Mortality

Male: None
Female: None

Setback

None
None

Salary Scale

Male: 0.00%
Female: 0.00%

Withdrawal

Male: None
Female: None

Withdrawal-Select

Male: None
Female: None

Early Retirement Rates

Male: None
Female: None

Subsidized Early Retirement Rates

Male: None
Female: None

Disability Rates

Male: None
Female: None

Mortality

Male: None
Female: None

Setback

None
None

Insurance method: Envelope funding

Term mortality

Mortality

Male: 2007 male comb
Female: 2007 female comb

Setback

None
None

Post-retirement Assumptions:

RPA

Interest: 4.23%
High Interest: 4.70%

Funding:

Interest: 5.50%

Mortality

Male: PPA Lump Sum Mortality
Female: PPA Lump Sum Mortality

Setback

None
None

Late Retirement Rates

Male: None
Female: None

Marriage Probability

Male: 0.00%
Female: 0.00%
Expense loading: 0.00%

Setback

0

Cost Methods

Actuarial Cost Method: Individual aggregate
Funding as level: Dollar
Normal cost expense load: 0.00%
Funding ages defined as: Nearest
Entry age calculated as of: Date of hire
Apply the 401(a)(17) when calculating present value of compensation: No
Adjust valuation assets by:
Accumulated Reconciliation Account: No

Basis for PVAB

Applicable interest: 3.80%
Applicable mortality: 2013 Applicable

Name of Plan: Production Resources Inc Pension Plan
Plan Sponsor's EIN: 13-3496841
Plan Number: 002

Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements

Age (yrs) : 21
 Age (months) : 0
 Wait (months) : 12
 Two year eligibility : No

Service/Participation Requirements

Definition of years: Hours worked
 Continuing hours: 1,000
 Excluded classes:

Earnings

Total compensation excluding : 403(b)
 Cafeteria
 Other
 Prior to participation
 415 prior to participation

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	5				
Defined:	Date of event				

Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

Rates - Male:	None	None	None
Rates - Female:	None	None	None

Use Social Security Retirement Age:	No	REACT Benefits Percentage:	50.00%
Vesting Schedule:	2/20	Pre-retirement death benefit	
Vesting Definition:	Elapsed time - completed mc	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	PVAB

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	0
QJSA:	Joint and contingent	50.00%	0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: Production Resources Inc Pension Plan
Plan Sponsor's EIN: 13-3496841
Plan Number: 002

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula:	Benefit formula		
Type of Formula:	Unit benefit non-integrated		
Effective Date:	01/01/2008		
 Unit type:	 Percent		
Unit based on:	Service		
Maximum total percent:	100.00%		
Tiers based on:	Dates		
First tier:	6.50%	up to	01/01/2013
Second tier:	2.00%	up to	01/01/2023
Third tier:	1.00%	for remaining yrs	
 Maximum credit:	 		
Past years:	None		
Future years:	None		
Total years:	None		

Averaging

Projection method:	Accrued Benefit Average	Apply exclusion to accrued benefit:	No
Based on:	Final Average	Annualize short compensation years:	No
Highest:	3	Annualize short plan years:	No
In the last:	15	Include compensations based	
Excluding:	0	on years of:	Accrual

Accrual

Frozen:	No						
Definition of years:	Hours worked					Fractions based on:	N/A
 Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision:	N/A
	1000	1000	1000	1000	1000	Limit current credit to:	N/A
 Years based on:	Service					Cap/floor years:	0
Maximum past accrual years:	5.0000					Cap or floor:	Floor
Method:	Fractional					Accrual % per year:	0.00%
						Apply 415 before accrual:	No

Name of Plan:	Production Resources Inc Pension Plan
Plan Sponsor's EIN:	13-3496841
Plan Number:	002

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates for Contribution Year End Date: 12/31/2014

Effective: 6.59%

Late Quarterly: 11.59%

<u>Effective Date</u>	<u>Amount</u>	<u>Discounted</u>
12/31/2014	\$27,650	\$25,945
	<hr/> \$27,650	<hr/> \$25,945

Name of Plan: Production Resources Inc Pension Pla
Plan Sponsor's EIN: 13-3496841
Plan Number: 002
Plan Sponsor's Name: Production Resources Inc

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2014**This Form is Open to Public
Inspection**For calendar plan year 2014 or fiscal plan year beginning 1/1/2014 and ending 12/31/2014▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

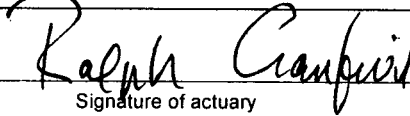
A Name of plan Production Resources Inc Pension Plan		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Production Resources Inc		D Employer Identification Number (EIN) 133496841
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I Basic Information

1 Enter the valuation date: <u>1/1/2014</u>				
2 Assets:				
a Market value		2a	336496	
b Actuarial value		2b	336496	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....		0	0	0
b For terminated vested participants.....		0	0	0
c For active participants.....		2	322087	323048
d Total.....		2	322087	323048
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>				
a Funding target disregarding prescribed at-risk assumptions		4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....		4b		
5 Effective interest rate		5	6.59	%
6 Target normal cost		6	481	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/6/2015</u>
	Signature of actuary	Date
<u>RALPH GARFIELD, PhD, EA</u>		<u>1401219</u>
Type or print name of actuary		Most recent enrollment number
<u>RALPH GARFIELD, PhD, EA</u>		<u>7325676679</u>
Firm name		Telephone number (including area code)
<u>223 LONGWOOD DR</u>		
<u>MANALAPAN NJ 07726</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>0</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		7815
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.42</u> %		502
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		8317
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	104.16 %
15 Adjusted funding target attainment percentage	15	104.16 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.01 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/31/2014	27650	0			
Totals ▶			18(b)	27650	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	25945

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....			21b 2
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	481
b Excess assets, if applicable, but not greater than line 31a		31b	481
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval () and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	25945	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	25945
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		<input type="checkbox"/> 2 plus 7 years	<input type="checkbox"/> 15 years
b Eligible plan year(s) for which the election in line 41a was made		<input type="checkbox"/> 2008	<input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Form 5500-SF <small>Department of the Treasury Internal Revenue Service</small>	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2014 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>1/1/2014</u> and ending <u>12/31/2014</u>			

- A** This return/report is for:
- ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer)
- ☐ a one-participant plan ☐ a foreign plan
- 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** Check box if filing under:
- ☒ Form 5558 ☐ automatic extension ☐ DFVC program
- ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information			
1a Name of plan Production Resources Inc Pension Plan	1b Three-digit plan number (PN) ▶	002	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Production Resources Inc 16 West 37th Street 4th Floor New York NY 10018	1c Effective date of plan 1/1/2008		
	2b Employer Identification Number (EIN) 133496841		
	2c Sponsor's telephone number 2122689212		
	2d Business code (see instructions) 541990		
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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. a Sponsor's name	4b EIN 4c PN		
5a Total number of participants at the beginning of the plan year	5a	2	
b Total number of participants at the end of the plan year	5b	2	
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	0	
d(1) Total number of active participants at the beginning of the plan year.....	5d(1)	2	
d(2) Total number of active participants at the end of the plan year.....	5d(2)	2	
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e	0	

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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		<u>10/15/15</u>	<u>Susan Estomin</u>
	<small>Signature of plan administrator</small>	<small>Date</small>	<small>Enter name of individual signing as plan administrator</small>
SIGN HERE		<u>10/15/15</u>	<u>Susan Estomin</u>
	<small>Signature of employer/plan sponsor</small>	<small>Date</small>	<small>Enter name of individual signing as employer or plan sponsor</small>
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	271996	277250
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	271996	277250
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	27650	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	5254	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		32904
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	27650	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		27650
i Net income (loss) (subtract line 8h from line 8c)	8i		5254
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	<input checked="" type="checkbox"/>	0
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	<input checked="" type="checkbox"/>	0
c Was the plan covered by a fidelity bond?	10c	<input checked="" type="checkbox"/>	0
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	<input checked="" type="checkbox"/>	0
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	<input checked="" type="checkbox"/>	0
f Has the plan failed to provide any benefit when due under the plan?	10f	<input checked="" type="checkbox"/>	0
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	<input checked="" type="checkbox"/>	0
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
c 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.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

PRODUCTION RESOURCES INC PENSION PLAN

E-Signature Attachment

I certify that I have been specifically authorized in writing by the plan administrator/employer as applicable, to enter my EFAST2 PIN on this return in order to electronically submit this return. I further certify that:

- ❖ I will retain a copy of the administrator's/employer's specific written authorization in my records;
- ❖ I have attached to this electronic filing, in addition to any other required schedule or attachment, a true and correct pdf copy of the first 2 pages of the completed Form 5500 or 5500SF return bearing the annual signature of the plan administrator/employer under penalty of perjury;
- ❖ I advised the plan administrator/employer that by selecting this electronic signature option the pdf image of that manual signature will be included with the rest of the return posted by the Department of Labor on the internet for public disclosure; and
- ❖ I will communicate to the plan administrator/employer any inquiries and information that I receive from EFAST2, DOL, IRS or PBGC regarding this annual return.

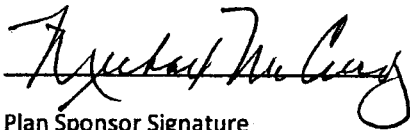
Susie

October 8, 2015

Susan Estomin

Date

I declare that I have examined a copy of form 5500 and any accompanying schedules for plan year ending December 31, 2014, and to the best of my knowledge and belief, it is true, correct, and complete. I consent to allow my intermediate service provider or transmitter to send my return to the EBSA and to receive from the EBSA an acknowledgement of receipt or reason for rejection of the transmission.



Plan Sponsor Signature

10/15/15

Date

RE: 5500 RETURN/REPORT OF EMPLOYEE BENEFIT PLAN checklist for electronic submission

PLAN NAME: Production Resources, Inc. Pension Plan

PLAN YEAR ENDED: 12/31/2014 - (Due to be filed by October 15, 2015)

[X] FILING FORM 5500 or 5500-SF (A, B or C BELOW):

Please review the enclosed 5500 or 5500-SF bound in the back of your report. If you have any issues with how the form is completed, do not sign the form. Call our office so that we may discuss the issue and make any revision necessary.

☐ A. I WILL OBTAIN AN ELECTRONIC SIGNATURE.

To obtain your electronic signature, log onto www.efast.dol.gov to register. We need the email address you used in this registration in order to complete the filing process.

☐ B. I ALREADY HAVE AN ELECTRONIC SIGNATURE AND I WILL SIGN ELECTRONICALLY.

**Please provide your email address _____

Once we receive the email address you used to register, you will receive an email indicating that your form 5500 or 5500-SF is ready for signature. Please follow instructions to sign the form electronically.

☐ C. I CHOOSE NOT TO GET AN ELECTRONIC SIGNATURE AND AUTHORIZE ADVANCED PENSION DESIGNS TO FILE ON MY BEHALF.

PLEASE SIGN E-SIGNATURE ATTACHMENT

[X] FILING FORM PBGC: If you have a defined benefit plan and have employees, you are subject to the PBGC.

☐ D. I WILL OBTAIN AN ELECTRONIC SIGNATURE.

To obtain your electronic signature, please log onto mvpaa@pbgc.gov and register.

☐ E. I ALREADY HAVE AN ELECTRONIC SIGNATURE AND I WILL SIGN ELECTRONICALLY.

**Please provide your email address _____

Once we receive the email address you used to register, you will receive an email from mvpaa@pbgc.gov. Please log onto the website and review the form. Please follow instructions to sign the form electronically.

The PBGC premium must be paid by a check or by an automatic withdrawal from your account.

If you are sending a check, be sure to print out the payment voucher.

☐ F. I CHOOSE NOT TO GET AN ELECTRONIC SIGNATURE AND AUTHORIZE ADVANCED PENSION TO FILE ON MY BEHALF.
I am still responsible for paying the premium and have sent the voucher along with my check to the PBGC.

10/15/15
Date

Michael M. Curry
Plan Sponsor Signature

[X] WE MUST HAVE A HARD COPY OF THE SIGNED FORMS ON FILE.

Please **SIGN AND DATE** (the same date as your electronic signature) and return the attached signature page to our office. This may be done by mail, email or fax (732-568-7776).

Date

Susan@advpen.biz
For: Advanced Pension Designs