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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 05/01/1991

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

525 B STREET, SUITE 2200
SAN DIEGO, CA 92101

2b Employer Identification Number (EIN)
95-1634364

2c Plan Sponsor's telephone number
619-238-1900

2d Business code (see instructions)
541110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	JAMES G PERKINS
	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**	253
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)**	200
a(2) Total number of active participants at the end of the plan year	**6a(2)**	217
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	48
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	265
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	265
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	227
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	12
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4B

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

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier

NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
39-0509570	67091	29308	1	01/01/2014	12/31/2014

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	12986
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ..... [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2014

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier

PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
95-1079000	67466	1A22126900	1	01/01/2014	12/31/2014

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	1985
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier

PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
95-1079000	67466	1A22140220	1	01/01/2014	12/31/2014

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

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

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

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

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

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

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5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	3709
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ..... [X] Yes [ ] No

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

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier

PENN MUTUAL LIFE INSURANCE

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
23-9052300	67644	8001387	1	01/01/2014	12/31/2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	2600
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier

NEW ENGLAND LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-2708937	91626	080315000	1	01/01/2014	12/31/2014

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

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

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

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

NEW ENGLAND FINANCIAL
1095 AVENUE OF THE AMERICAS
NEW YORK, NY 10036

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
0	0		3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	3800
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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OMB No. 1210-0110

2014

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier

ING USA ANNUITY AND LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
41-0991508	80942	C193354-0W	1	01/01/2014	12/31/2014

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

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

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

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

STEVEN EDWARD EGAN
500 W MADISON ST
SUITE 4000
CHICAGO, IL 60661-4544

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
0	0		3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	0
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

CITY NATIONAL BANK

95-1780067

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 19 21 25 36 37 38 50 60 62 64 65	TRUSTEE/RECORD KEEPER	57974	Yes [X] No [ ]	Yes [ ] No [X]	62995	Yes [X] No [ ]

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

NATIONAL FINANCIAL SERVICES LLC

04-3523567

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 33 57 59 62 63 71	SUB-CONTRACTOR TO CNB	3854	Yes [X] No [ ]	Yes [ ] No [X]	3793	Yes [X] No [ ]

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

US BANK

41-0255900

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

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

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

RICE HALL JAMES & ASSOC.

43-1992528

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 51	INVESTMENT ADVISOR	32217	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DOWLING & YAHNKE LLC

33-0465041

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 51	INVESTMENT ADVISOR	30294	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

EAST LAKE PROFESSIONAL CENTRE LLC

27-3125579

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
34	APPRAISER	8640	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CITY NATIONAL BANK	62	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CITY NATIONAL BANK 95-1780067	ANY EARNINGS ON FLOAT, ATTRIBUTABLE TO PENDING CON INVESTMENT, OUTSTANDING DISTRIBUTIONS AND OTHER PA BE RETAINED BY THE BANK. CNB EARNS INTEREST ON UN TO BE THE FEDERAL FUNDS TARGET RATE (CURRENT RANGE FDIC INSURANCE PREMIUMS.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	62	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONAL FINANCIAL SERVICES LLC 04-3523567	NFS PROVIDES CLEARING & OTHER RELATED SERVICES ON SERVICES, NFS RECEIVES USE OF: AMOUNTS FROM THE SA ARE DEPOSITED IN THE ACCOUNTS BEFORE INVESTMENT; A THE CHECK BEING CLEARED. THE USE OF SUCH AMOUNTS M EARNINGS WILL GENERALLY BE REALIZED AT RATES AP

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
US BANK	62	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
US BANK 41-0255900	FUNDS USED TO MAINTAIN LIQUIDITY, PENDING INVESTME TOO LATE TO BE POSTED SAME DAY, OR FOR OTHER PURPO DEPOSIT ACCOUNT IN US BANK'S BANKING DEPARTMENT AN AS PART OF COMPENSATION FOR PROVIDING CUSTODY SERV TARGET FEDERAL FUNDS RATE OF INTEREST.

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DOUBLELINE FUNDS 777 EAST WISCONSIN AVENUE U.S. BANCORP FUND SERVICE, LLC MILWAUKEE, WI 53202	.400% PER YEAR ON CUSIP 258620202

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARBOR INVESTOR CL ATTN DEALER SERVICES 111 S. WACKER DR, 34TH FLOOR CHICAGO, IL 60606	.350% PER YEAR ON CUSIP 411511645

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVESCO ATTN SUB-ACCOUNTING GROUP- ELSIE VE 11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	.400% PER YEAR ON CUSIP 00142F659

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MATTHEWS ASIAN FDS ATTN STERLING TAI 4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	.400% PER YEAR ON CUSIP 577125107, 577125206, 577130206, 577130701

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
METROPOLITAN WEST ATTN CORP ACCOUNTING 865 SOUTH FIGUEROA ST. 1400 LOS ANGELES, CA 90017	.400% PER YEAR ON CUSIP 592905871

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK CHRIS WRIGHT TWO NORTH LASALLE STREET SUITE 500 CHICAGO, IL 60602	.350% PER YEAR ON CUSIP 413838400

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN HOST CONTROL 3500 WISEMAN BLVD SAN ANTONIO, TX 78251-4321	$18.00 PER YEAR ON CUSIP 298706102, 643822109

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLACKROCK FUNDS ATTN JOSEPH LEUNG 40 EAST 52ND STREET NEW YORK, NY 10022	$16.00 PER YEAR ON CUSIP 09251T400

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EATON VANCE ATTN GEOFF MARSHALL TWO INTERNATIONAL PLACE BOSTON, MA 02110-4104	$16.00 PER YEAR ON CUSIP 277911129

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIRST EAGLE ATTN MICHAEL LUZZATTO 1345 AVE OF THE AMERICAS 43RD FLOOR NEW YORK, NY 10105	$12.00 PER YEAR ON CUSIP 32008F101

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FPA FPA CRESCENT FUND CO FPA, INC. 11400 W. OLYMPIC BLVD SUITE 1200 LOS ANGELES, CA 90064	$6.00 PER YEAR ON CUSIP 302539101

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRANKLIN MUTUAL ATTN TOM JOHNSON 140-8 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716	$16.00 PER YEAR ON CUSIP 628380206

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HOMESTEAD FUNDS 4301 WILSON BLVD ARLINGTON, VA 22203	$16.00 PER YEAR ON CUSIP 437769508

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
IVY IVY FUNDS 6300 LAMAR AVE OVERLAND PARK, KS 66202	$12.00 PER YEAR ON CUSIP 466000114

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LONGLEAF PARTNERS 82 DEVONSHIRE STREET BOSTON, MA 02109-3605	$16.00 PER YEAR ON CUSIP 543069108, 543069405

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRIME CAP ODYSSEY ATTN ABBY CHUNG 2020 E. FINANCIAL WAY, SUITE 100 GLENDORA, CA 91741	$15.00 PER YEAR ON CUSIP 74160Q202

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PUTNAM ATTN THOMAS BAEK ONE POST OFFICE SQUARE MAILZONE G3C BOSTON, MA 02109-3605	$10.00 PER YEAR ON CUSIP 74676P144

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ROYCE 745 FIFTH AVENUE SUITE 2400 NEW YORK, NY 10151	$16.00 PER YEAR ON CUSIP 780905881

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
USAA ATTENTION USAA ACCTS PAYABLE D-2-W P.O. BOX 34330 SAN ANTONIO, TX 78265-4330	$16.00 PER YEAR ON CUSIP 903288835

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN BEACON ATTN JAMES ADAMS 4151 AMON CARTER BLVD MAILDROP 2450 FORT WORTH, TX 76155	.040% PER YEAR ON CUSIP 024524126

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN CENTURY ATTN SANDRA PRESLEY 4400 MAIN ST - 1ST FLOOR KANSAS CITY, MO 64111	.050% PER YEAR ON CUSIP 025083874

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BRIDGEWAY ATTN ASHLEY RODRIGUEZ 20 GREENWAY PLAZA, STE 450 HOUSTON, TX 77046	.100% PER YEAR ON CUSIP 108747825, 108747882

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CNI CHARTER FUNDS ATTN PATTY REILLY 1 FREEDOM VALLEY DRIVE OAKS, PA 19456	.000% PER YEAR ON CUSIP 125977108

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE COX ATTN SANDY HE 555 CALIFORNIA STREET 40TH FL SAN FRANCISCO, CA 94104	.000% PER YEAR ON CUSIP 256201104

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE COX ATTN SANDY HE 555 CALIFORNIA STREET 40TH FL SAN FRANCISCO, CA 94104	.000% PER YEAR ON CUSIP 256206103

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE COX ATTN SANDY HE 555 CALIFORNIA STREET 40TH FL SAN FRANCISCO, CA 94104	.000% PER YEAR ON CUSIP 256210105

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE COX ATTN SANDY HE 555 CALIFORNIA STREET 40TH FL SAN FRANCISCO, CA 94104	.000% PER YEAR ON CUSIP 256219106

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JP MORGAN ATTN ALEISHA RADFORD 460 POLARIS PARKWAY WESTERVILLE, OH 43082	.060% PER YEAR ON CUSIP 4812A4351

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS R CLASS ATTN JIM LAMARCA 500 BOYLSTON STREET, 20TH FLOOR BOSTON, MA 02116-3775	.000% PER YEAR ON CUSIP 552746406

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPENHEIMER ATTN LACY ROY 6801 SOUTH TUCSON WAY ENGLEWOOD, CO 80112	.050% PER YEAR ON CUSIP 858268501

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO ATTN JOSEPH GULLACE 1633 BROADWAY FINANCE OPERATIONS NY NEW YORK, NY 10019	.030% PER YEAR ON CUSIP 693390700, 693390841, 693390882, 693391559, 722005220, 72201F516, 72201M446, 72201U562

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO ATTN JOSEPH GULLACE 1633 BROADWAY FINANCE OPERATIONS NY NEW YORK, NY 10019	.100% PER YEAR ON CUSIP 72201F789

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE ATTN FRANK CLARKSON 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	.040% PER YEAR ON CUSIP 77957Q103, 77957Y106, 77956H203

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VANGUARD 100 VANGUARD BLVD. MALVERN, PA 19355	.000% PER YEAR ON CUSIP 921908307, 921910105, 921909818, 921910204, 921937108, 921913109, 921937207, 921937694, 921937603, 921937702, 921939401, 921939203, 921946109, 921946208

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VANGUARD 100 VANGUARD BLVD. MALVERN, PA 19355	.000% PER YEAR ON CUSIP 921908604, 922031869, 922020508, 922031885, 922042304, 92202E706, 92206J107, 922908108, 922031208, 922908207, 922908306, 922031307, 922908405, 922908504

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VANGUARD 100 VANGUARD BLVD. MALVERN, PA 19355	.000% PER YEAR ON CUSIP 921908703, 922908660, 922031406, 922908702, 922908728, 922031703, 922908843, 922908827, 922031760, 922908793, 922031836, 921909602

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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	25979	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	324904	523445
(2) Participant contributions	1b(2)	51797	69103
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	7994855	8255160
(2) U.S. Government securities	1c(2)	381281	413534
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	698
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	370277	421932
(B) Common	1c(4)(B)	12458316	13057605
(5) Partnership/joint venture interests	1c(5)	6151071	6896978
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	20000	20000
(8) Participant loans	1c(8)	592517	555532
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	42602746	46287486
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	83943	89353
(15) Other	1c(15)	27187	

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	71084873	76590826
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	201	
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	201	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	71084672	76590826

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)	2138599	
	(B) Participants	2a(1)(B)	1435753	
	(C) Others (including rollovers)	2a(1)(C)	173705	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3748057
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	645	
	(B) U.S. Government securities	2b(1)(B)	18300	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	51904	
	(F) Other	2b(1)(F)	28553	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		99402
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	5311	
	(B) Common stock	2b(2)(B)	231255	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3037855	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3274421
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	11779347	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	11934252	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-154905
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	1075907	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		1075907

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-446277
c Other income	2c		293461
d Total income. Add all **income** amounts in column (b) and enter total	2d		7890066
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2267322	
(2) To insurance carriers for the provision of benefits	2e(2)	39734	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2307056
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	57443	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	66177	
(4) Other	2i(4)	551	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		124171
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2431227
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5458839
l Transfers of assets:			
(1) To this plan	2l(1)		47315
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MAYER HOFFMAN MCCANN P.C. **(2)** EIN: 43-1947695

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		5000000
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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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): 95-1780067 22-1228437

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 ☐

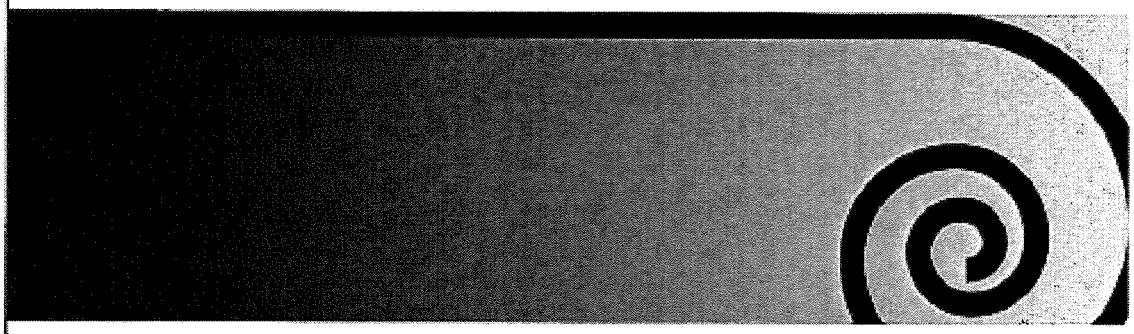
19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

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):

Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan



Financial Statements and Supplemental Schedule

December 31, 2014 and 2013

MHM
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An Independent CPA Firm

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

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Independent Auditors' Report

To the Retirement Plan Committee
Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by City National Bank ("Custodian") of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the Custodian as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Department of Labor Rules and Regulations and accounting principles generally accepted in the United States of America require Plan investments to be valued at fair value as of the end of the Plan year. As described in Note 3, Plan management does not have adequate procedures to properly value certain investments as of year end and therefore these investments may not be presented in compliance with the Department of Labor's Rules and Regulations or in conformity with accounting principles generally accepted in the United States of America. The effects of the financial statements and supplemental schedule of not applying the adequate procedures to determine the fair value of these investments has not been determined.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2014, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodian, 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.

Mayer Hoffman McCann P.C.

San Diego, California
October 15, 2015

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,	**2014**	2013
Assets		
Investments:		
Mutual funds	**$ 46,474,928**	$ 42,602,746
Common stock	**12,869,298**	12,457,316
Money market funds	**8,255,160**	7,994,855
Partnership interests	**6,854,152**	6,060,645
Insurance policies	**1,026,387**	1,011,313
Preferred stock	**346,933**	370,277
U.S. government securities	**419,268**	381,281
Other investments	**20,000**	20,000
Real estate investment trusts	**1,000**	1,000
Total investments	**76,267,126**	70,899,433
Cash	**-**	25,979
Receivables:		
Notes receivable from participants	**689,997**	718,872
Employer contributions	**523,445**	324,904
Employee contributions	**69,103**	51,797
Total receivables	**1,282,545**	1,095,573
Net Assets Available for Benefits	**$ 77,549,671**	$ 72,020,985

The accompanying notes are an integral part of these financial statements.

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31,	2014
Additions to Net Assets	
Investment income:	
Interest and dividends	$ 3,332,292
Net appreciation in fair value of investments	791,217
Total investment income	4,123,509
Interest income on notes receivable from participants	41,531
Contributions:	
Employer contributions	2,138,599
Employee contributions	1,435,754
Rollovers	173,705
Total contributions	3,748,058
Total additions	7,913,098
Deductions from Net Assets	
Benefits paid to participants	2,267,721
Expenses	124,171
Insurance carriers for the provision of benefits	39,834
Total deductions	2,431,726
Transfer from other plan	47,314
Net Increase in Net Assets Available for Benefits	5,528,686
Net Assets Available for Benefits, Beginning of Year	72,020,985
Net Assets Available for Benefits, End of Year	$ 77,549,671

The accompanying notes are an integral part of this financial statement.

1. Description of the Plan

The following description of the **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** was established on May 1, 1991, as restated November 1, 2004, to enable eligible employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan is a defined contribution plan established by **Procopio, Cory, Hargreaves & Savitch LLP** ("Company"). The Plan covers substantially all employees of the Company and is administered by the Company. The Plan Custodian, City National Bank ("Custodian") has the authority and responsibility for the management and investment of Plan assets.

Participants in the Plan may choose to have their deferral and employer match contributions allocated to any investment of their choice.

Eligibility

The Plan covers all employees who have completed 12 consecutive months and 1,000 or more hours of service, are age 21 or older, and are not employees covered by a collective bargaining agreement, independent contract lawyers, independent contract persons, associates, senior counsel attorneys and/or contract/staff lawyers.

Contributions

Each year participants may contribute up to a specified percent of pretax annual compensation, subject to limits of the tax law as defined in the Plan agreement. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

The Plan provides that the Company may elect to make matching contributions. The Company makes a matching contribution of 100% of the first 2% of a participant's eligible compensation for participants who have worked 1,000 or more hours during the Plan year and are employed on the last day of the Plan year. The Company suspended matching contributions in 2010.

In addition, each year, the Company may elect to make a discretionary profit sharing contribution for eligible participants who worked 1,000 or more hours during the Plan year and are employed on the last day of the Plan year. The Company contributed $2,138,599 to the Plan in 2014.

Vesting

Participants are 100% vested at all times in their deferral contributions and employer match plus actual earnings thereon. Employer profit sharing contributions vest 20% after two complete years of services, as defined in the Plan agreement, and an additional 20% for each complete year of service thereafter until fully vested.

Forfeitures

Unvested amounts forfeited by terminated employees are used to reduce future employer and profit sharing contributions payable under the Plan.

Allocations

Each participant's account is credited with the participant's contribution and allocation of the Company's contribution and Plan earnings. Allocations are made by the Plan Administrator in a manner which recognizes each participant's account balance, investment selection and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes receivable from participants

The Plan allows participants to borrow against their vested balances. Loans may not exceed the lesser of $50,000 or 50% of a participant's vested balance. Loan repayment periods may not exceed five years, or, if lesser, the period ending on the participant's normal retirement age. Loans will bear interest at rates commensurate with rates charged by commercial lenders for loans made under similar circumstances. Loans must be adequately secured by the vested balance in the participant's account.

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income from notes receivable from participants was $41,531 in 2014. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan agreement.

Benefit payments

Upon termination of service due to death, disability, or retirement, a participant (or beneficiary) may elect to receive either a lump-sum amount or a series of installments equal to the value of the participant's vested interest in his or her account. For account balances transferred from the Procopio, Cory, Hargreaves & Savitch LLP Money Purchase Pension Plan, participants may elect to be paid with a non-transferable deferred annuity contract.

Transfer from other plan

Transfers of assets from other plans primarily represent amounts transferred from another Company sponsored plan.

Plan expenses

Certain Plan expenses are deducted from participant accounts or investment income, and the remainder of the Plan expenses are paid by the Company.

Plan termination

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

New accounting standards

The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), in May 2015. The amendments in this update apply to reporting entities that elect to measure the fair value of an investment within the scope of paragraphs 820-10-15-4 through 15-5 using the net asset value per share (or its equivalent) practical expedient in paragraph 820-10-35-59. The amendments in this update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. The Company has not yet determined the effect of this guidance on the financial statements.

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefits Plans (Topic 965): (Part I) Fully Benefit – Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent five percent or more of net assets

New accounting standards, cont'd

available for benefits and the net appreciate or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that measure using fair value by general type; however plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015 with early adoption permitted. Parts I and II are to be applied retrospectively. The Company has not yet determined the effect of this guidance on the financial statements.

2. Summary of Significant Accounting Policies

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Basis of accounting

The Plan uses the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

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 assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the reporting period. Actual results could differ from estimates.

Fair value measurement

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

Level 1 – Valuation is based upon quoted prices in active markets for identical assets or liabilities.

Fair value measurement, cont'd

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar assets or liabilities in active markets, identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, etc.). 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 – Valuation is based upon significant unobservable inputs, including the reporting entity's own assumptions in determining the fair value of investments.

The inputs or methodology used by valuing securities are not necessarily an indication of risk associated with investing in those securities.

The tables on the following pages set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2014 and 2013:

Investments at Fair Value as of December 31, 2014

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Growth	$ 11,422,412	$ -	$ -	$ 11,422,412
Blend	10,332,449	-	-	10,332,449
Bonds	9,546,143	-	-	9,546,143
Value	7,739,581	-	-	7,739,581
Emerging Markets	2,758,107	-	-	2,758,107
Balanced	1,604,662	-	-	1,604,662
Health	952,165	-	-	952,165
Utilities	707,968	-	-	707,968
Real Estate	650,710	-	-	650,710
Other	294,639	-	-	294,639
Commodity and Communications	219,164	-	-	219,164
Equity	96,067	-	-	96,067
Technology	78,537	-	-	78,537
Natural Resources	67,067	-	-	67,067
Energy	5,257	-	-	5,257
Common stocks:				
Software and Technology	5,954,137	-	-	5,954,137

Fair value measurement, cont'd

Investments at Fair Value as of December 31, 2014 (cont'd)

	Level 1	Level 2	Level 3	Total
Agriculture, Automotive, Retail, Machinery, Transportation and Home Development	2,290,287	-	-	2,290,287
Financial and Professional Services	1,515,105	-	-	1,515,105
Energy, Utilities, Chemicals, and Mining	843,754	-	-	843,754
Health Care	839,894	-	-	839,894
Pharmaceuticals	485,960	-	-	485,960
Real estate*	-	788,830	-	788,830
Commodity and Communications	73,744	-	-	73,744
Aerospace & Defense	46,837	-	-	46,837
Other Investments	30,750	-	-	30,750
Money market funds	8,255,160	-	-	8,255,160
Partnership interests*	-	-	6,854,152	6,854,152
Insurance policies, cash surrender values*	-	1,026,387	-	1,026,387
Preferred stocks*	71,933	-	275,000	346,933
U.S. government securities	-	419,268	-	419,268
Real estate investments*	-	20,000	-	20,000
Real estate investment trust*	-	-	1,000	1,000
Total investments	$ 66,882,489	$ 2,254,485	$ 7,130,152	$ 76,267,126

*These investments are not recorded at fair value as required by authoritative guidance relating to fair value measurements and disclosure requirements as of and for the year ended December 31, 2014 (see Note 3).

Fair value measurement, cont'd

2014 Level 3 Investment Activity

	Real Estate Investment Trusts*	Partnership Interests*	Preferred Stocks*
Beginning balance	$ 1,000	$ 6,060,645	$ 299,999
Realized gains/(losses)	-	161,750	-
Unrealized gains	-	82,894	(74,999)
Purchases	-	953,846	50,000
Sales	-	(404,983)	-
Ending balance	$ 1,000	$ 6,854,152	$ 275,000

Investments at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Blend	$ 12,035,288	$ -	$ -	$ 12,035,288
Growth	11,324,890	-	-	11,324,890
Bond	8,020,333	-	-	8,020,333
Value	6,945,432	-	-	6,945,432
Balanced	1,541,702	-	-	1,541,702
Health	648,399	-	-	648,399
Utilities	624,527	-	-	624,527
Real estate	560,416	-	-	560,416
Emerging markets	227,343	-	-	227,343
Other	195,691	-	-	195,691
Commodity and Communication	159,036	-	-	159,036
Equity	109,097	-	-	109,097
Natural Resources	79,501	-	-	79,501
Energy	69,152	-	-	69,152
Technology	61,939	-	-	61,939
Common stocks:				
Software and technology	5,923,845	-	-	5,923,845
Agriculture, automotive, retail, machinery, transportation and home development	1,676,091	-	-	1,676,091
Financial and professional services	1,211,825	-	-	1,211,825
Health care	1,029,543	-	-	1,029,543
Energy, utilities, chemicals, and mining	664,682	-	-	664,682

Fair value measurement, cont'd

Investments at Fair Value as of December 31, 2013 (cont'd)

	Level 1	Level 2	Level 3	Total
Real estate	658,226	-	-	658,226
Pharmaceuticals	357,852	-	-	357,852
Aerospace and defense	327,811	-	-	327,811
Office services and supplies	285,285	-	-	285,285
Food and drug retail and distributors	144,591	-	-	144,591
Oil and gas	111,776	-	-	111,776
Specialty chemicals	65,789	-	-	65,789
Money market funds	7,994,855	-	-	7,994,855
Partnership interests*	-	-	6,060,645	6,060,645
Insurance policies, cash surrender values*	-	1,011,313	-	1,011,313
Preferred stocks*	70,278	-	299,999	370,277
U.S. government Securities	-	381,281	-	381,281
Real estate investment trusts*	-	-	1,000	1,000
Other investments*	20,000	-	-	20,000
Total investments	$ 63,145,195	$ 1,392,594	$ 6,361,644	$ 70,899,433

*These investments are not recorded at fair value as required by authoritative guidance relating to fair value measurements and disclosure requirements as of and for the year ended December 31, 2013 (see Note 3).

Investments

Mutual funds, money market funds, preferred stocks, and common stocks are stated at fair value. Fair value has been measured using quoted market prices in an active market on the last day of the Plan year. Insurance policies are stated at the cash surrender value, which approximates fair value; however they may not reflect the values at December 31, 2014. Valuations for U.S. government securities, other investments and corporate debt instruments are obtained from readily available pricing sources for comparable assets. Real estate investment trusts have been measured using estimated valuations of the properties held at different times during the Plan year, which may not approximate fair value at December 31, 2014. Partnership interests have been measured using a variety of methods including income calculations and recent sales, which

Investments, cont'd

may not approximate fair value at December 31, 2014. The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments (see Note 3).

3. Information Certified by the Plan's Custodian (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, City National Bank, the Plan Custodian, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value
- Net appreciation (depreciation) in fair value of investments
- Interest and dividends
- Schedule of assets (held at end of year)

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

Custodian

All Plan assets are held by City National Bank, the Plan Custodian, who is responsible for the maintenance of all accounting records and the preparation of reports of activity related to those assets. The Custodian has certified to the Plan Administrator the completeness and accuracy of the financial information and data presented below.

The following investments represent 5% or more of the Plan's net assets available for benefits at December 31:

Description of Investment	**2014**	2013
CNR Prime MM FD Serv #2631	**$ 3,911,654**	$ 7,876,299
William Blair Growth Fund-N	**$ 3,984,894**	$ 3,979,303

* Investment did not represent 5% or more of Plan's net assets available for benefits.

Interest and dividend income

Interest and dividend income totaling $3,332,292 is included in the statement of changes in net assets available for benefits.

Net appreciation of investments

The values of the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated $791,217 during 2014.

4. Tax Status

The Plan is a standardized prototype plan. The standardized prototype plan received an opinion letter from the Internal Revenue Service dated June 28, 2002, indicating that the Plan and related Trust satisfy the requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended ("Code"). The Plan is required to operate in accordance with the Code to maintain its tax qualification. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken uncertain position that more likely than not would not be sustained upon examination by the IRS. The tax positions taken by the Plan have been analyzed and, as of December 31, 2014, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability, asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2011.

5. Party-In-Interest Transactions

Certain Plan assets are invested in Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions. Certain members of the Retirement Plan Committee are also participants in the Plan.

6. Pending Distributions

There were no pending distributions at December 31, 2014 and 2013.

7. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near future and that such changes could materially affect participants' accounts balances and the amounts reported in the statements of net assets available for benefits.

8. Reconciliation of the Financial Statements to Form 5500

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

Net assets available for benefits per financial statements	$	77,549,671
Less insurance policies		(939,755)
Net adjustments to fair value of hard to value assets		(19,090)
Net assets per Form 5500	$	76,590,826

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

Net assets available for benefits per financial statements	$	72,020,985
Less insurance policies		(907,372)
Less deemed loans		(9,294)
Net adjustments to fair value of hard to value assets		(19,647)
Net assets per Form 5500	$	71,084,672

9. Subsequent Events

The date through which subsequent events have been considered by management for these financial statements is October 15, 2015, which is the date the financial statements were available to be issued.

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Supplemental Schedule

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

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

EIN: 95-1634364 Plan #002

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Cash and Money Market Funds		
*	CNR Prime Money Market Fund	CNR Prime Money Market Fund Servicing Class	-	$ 3,694,828
*	TDAM Money Market Portfolio	TDAM Money Market Portfolio Select	-	3,625,785
*	Schwab Money Market Fund	Schwab Money Market Fund	-	651,672
*	CNR Prime Money Market Fund	CNR Prime Money Market Fund Servicing Class	-	216,826
*	Profit Sharing Contribution	Profit Sharing Contribution	-	70,257
*	Schwab Cash Account	Ameritrade Cash Account	-	52,033
*	City Natl Rochdale Gov Mm-S	City Natl Rochdale Gov Mm-Sv	-	37,860
*	Schwab Cash Account	Schwab Cash Account	-	(64,428)
		US Government Securities		
	US Treasury Bonds	US Treasury Bonds 7.250% 8/15/22	-	165,019
	US Treasury Bonds	US Treasury Bonds 7.625% 11/15/22	-	112,944
	US Treasury Notes	US Treas Nt 3.625% 8/15/19	-	54,532
	US Treasury Bonds	US Treasury Bonds 3.375% 11/15/19	-	54,188
		Corporate Obligations		
	Philip Services	Philip Svcs NT Bkrp 6% 4/15/10	-	698
		Preferred Stock		
	Annai Systems, Inc	Annai Systems, Inc Series A-2 Pfd	-	100,000
	Annai Systems, Inc	Annai Systems, Inc Series A-2 Pfd	-	74,999
	Boost Academy Inc	Boost Academy Series A Pfd	-	50,000
	Diamond Brands, Inc	Diamond Brands, Inc Series A Pfd	-	50,000
	Ceresti Health, Inc	Ceresti Health, Inc Series A Pfd	-	50,000
	ING Group	ING Group NV 7.375 Pfd	-	25,740
	Diamond Brands, Inc	Diamond Brands, Inc Series A Pfd	-	25,000
	Barclays	Barclays Bank Plc Pfd	-	23,985
	KKR Financial	KKR Financial Hldgs 8.375% Pfd	-	22,208
		Common Stock		
	Qualcomm	Qualcomm	-	2,574,922
	Biogen Inc	Biogen Inc	-	339,450
	Realty Income Corp	Realty Income Corp	-	246,414
	Apple Inc	Apple Inc	-	225,837
	General Electric Co	General Electric Co	-	164,482
	Intl Business Machines Inc	Intl Business Machines Inc	-	$ 163,649

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Intel Corporation	Intel Corporation	-	$ 155,569
	Columbia Property Trust Inc	Columbia Property Trust Inc	-	155,218
	Amazon Com Inc	Amazon Com Inc	-	155,175
	Actavis Plc Shs	Actavis Plc Shs	-	154,446
	Microsoft Corporation	Microsoft Corporation	-	149,846
	Plantronics Inc New	Plantronics Inc New	-	132,232
	Helen Of Troy Corp Ltd	Helen Of Troy Corp Ltd	-	129,079
	NICE Systems Ltd-Spons ADR	NICE Systems Ltd-Spons ADR	-	128,803
	Imax Corp	Imax Corp	-	127,308
	Texas Roadhouse Inc Cl A	Texas Roadhouse Inc Cl A	-	119,848
	Amn Healthcare Services	Amn Healthcare Services	-	113,327
	Verizon Communications	Verizon Communications	-	112,506
	Team Health Holdings Inc	Team Health Holdings Inc	-	111,953
	Forward Air Corp	Forward Air Corp	-	109,706
	Analogic Corp	Analogic Corp	-	108,724
	Integrated Device Tech.	Integrated Device Tech.	-	107,976
	Matson Inc	Matson Inc	-	107,357
	Cinemark Holdings Inc	Cinemark Holdings Inc	-	107,131
	Steelcase Inc	Steelcase Inc	-	106,013
	Maximus Inc	Maximus Inc	-	105,402
	Tennant Co	Tennant Co	-	104,574
	Korn Ferry Intl	Korn Ferry Intl	-	104,399
	Sprint Corporaton	Sprint Corporaton	-	103,750
	Unitedhealth Group Inc	Unitedhealth Group Inc	-	101,090
	Sensient Tech Corp	Sensient Tech Corp	-	100,104
	Faro Technologies Inc	Faro Technologies Inc	-	99,097
	Umb Financial Corp	Umb Financial Corp	-	97,282
	Home Depot Incorporated	Home Depot Incorporated	-	94,473
	JPMorgan Chase & Co	JPMorgan Chase & Co	-	93,870
	Deluxe Corp.	Deluxe Corp.	-	93,375
	Mueller Water Products Inc	Mueller Water Products Inc A	-	92,180
	Akorn Inc	Akorn Inc	-	91,405
	Tumi Holdings Inc	Tumi Holdings Inc	-	89,984
	Ambarella Inc	Ambarella Inc	-	86,376
	Cisco Systems Inc	Cisco Systems Inc	-	86,004
	PTC Inc	PTC Inc	-	85,651
	Diebold Inc.	Diebold Inc.	-	$ 85,318

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Bruker Corp	Bruker Corp	-	$ 84,444
	Healthsouth Rehab Corp	Healthsouth Rehab Corp	-	83,766
	Cyberonics Inc.	Cyberonics Inc.	-	82,963
	HMS Holdings Corp	HMS Holdings Corp	-	82,805
	Albany Intl Corp Cl A	Albany Intl Corp Cl A	-	82,742
	Epam Systems Inc	Epam Systems Inc	-	82,369
	Glacier Bancorp New	Glacier Bancorp New	-	80,116
	American Assets Trust Inc	American Assets Trust Inc	-	79,620
	Cardinal Health Inc.	Cardinal Health Inc.	-	78,389
	AllianceBernstein Holding L	AllianceBernstein Holding LP	-	77,490
	Owens And Minor Inc Hldgs C	Owens And Minor Inc Hldgs Co Inc	-	77,418
	First Cash Finl Svcs	First Cash Finl Svcs	-	76,602
	Coherent Inc	Coherent Inc	-	76,446
	Fuller H B Co.	Fuller H B Co.	-	76,280
	Electronics For Imaging	Electronics For Imaging	-	75,852
	Hexcel Corp New	Hexcel Corp New	-	75,678
	Cathay General Bancorp Inc	Cathay General Bancorp Inc	-	74,800
	E I Du Pont De Nemours & Co	E I Du Pont De Nemours & Co	-	73,940
	Glatfelter P H Company	Glatfelter P H Company	-	73,744
	Iamgold Corporation	Iamgold Corporation	-	70,200
	Columbia Bkg Sys Inc.	Columbia Bkg Sys Inc.	-	69,881
	Blackhawk Network Holdings	Blackhawk Network Holdings I	-	69,336
	Snyders Lance Inc	Snyders Lance Inc	-	68,951
	Ixia Corp	Ixia Corp	-	68,794
	Oxford Industries	Oxford Industries	-	67,080
	Cray Inc	Cray Inc	-	66,374
	Red Robin Gourmet Burgers	Red Robin Gourmet Burgers	-	66,275
	Exxon-Mobil Corporation	Exxon-Mobil Corporation	-	64,253
	Fei Co.	Fei Co.	-	63,426
	Polypore International Inc	Polypore International Inc	-	63,235
	Vera Bradley Inc	Vera Bradley Inc	-	62,995
	Kimco Realty Corp	Kimco Realty Corp	-	61,995
	Gulfport Energy Corp	Gulfport Energy Corp	-	61,984
	Deere & Co.	Deere & Co.	-	61,929
	United Rentals Inc	United Rentals Inc	-	61,206
	At&t Inc	At&t Inc	-	61,033
	American Electric Power Co	American Electric Power Co	-	$ 60,720

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Facebook Inc-A	Facebook Inc-A	-	$ 58,515
	Taiwan Semiconductor	Taiwan Semiconductor	-	55,950
	Mondelez International Inc	Mondelez International Inc	-	54,448
	Xilinx Inc	Xilinx Inc	-	51,125
	Blackhawk Network Holdings	Blackhawk Network Holdings Inc CL B	-	48,545
	Rayonier Inc	Rayonier Inc	-	47,498
	China Mobile Ltd ADR	China Mobile Ltd ADR	-	47,056
	Lloyds Tsb Group Plc ADR	Lloyds Tsb Group Plc ADR	-	46,400
	Google Inc Cl A	Google Inc Cl A	-	46,167
	Google Inc Cl C	Google Inc Cl C	-	45,797
	Valero Energy Corp New	Valero Energy Corp New	-	45,342
	Oracle Corp	Oracle Corp	-	44,970
	Bank Of America Corp	Bank Of America Corp	-	44,933
	Celgene Corp	Celgene Corp	-	44,744
	Endo International PLC	Endo International PLC	-	43,272
	Annaly Capital Management I	Annaly Capital Management Inc	-	43,240
	Zurich Insurance Group AG	Zurich Insurance Group AG	-	37,440
	Morgan Stanley	Morgan Stanley	-	36,860
	Elbit Systems Ltd F	Elbit Systems Ltd F	-	36,441
	Boston Properties Inc.	Boston Properties Inc.	-	36,033
	Host Hotels & Resorts Inc	Host Hotels & Resorts Inc	-	35,893
	Masco Corp	Masco Corp	-	35,734
	Roche Hldg Ltd -Spons Adr	Roche Hldg Ltd -Spons Adr	-	35,350
	Helix Energy Solutions Grou	Helix Energy Solutions Group	-	34,677
	Royal Dutch Shell PLC - ADR	Royal Dutch Shell PLC - ADR A	-	33,475
	Aia Group Ltd Spon ADR	Aia Group Ltd Spon ADR	-	33,225
	Pulte Group Inc	Pulte Group Inc	-	32,405
	Johnson & Johnson	Johnson & Johnson	-	31,371
	Kraft Foods Group Inc	Kraft Foods Group Inc	-	31,330
	CenturyLinkl Inc	CenturyLinkl Inc	-	30,872
	Cummins Inc	Cummins Inc	-	28,834
	Gilead Sciences Inc	Gilead Sciences Inc	-	28,278
	Carefusion Corp (bdx 3/17/1	Carefusion Corp (bdx 3/17/15)	-	27,534
	Sanchez Energy Corp	Sanchez Energy Corp	-	27,303
	Bristol-Myers Squibb Co	Bristol-Myers Squibb Co	-	26,564
	Newmarket Corp	Newmarket Corp	-	24,212
	Vodafone Group PLC ADR	Vodafone Group PLC ADR	-	$ 24,056

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Hewlett Packard Co	Hewlett Packard Co	-	$ 23,887
	Coca-Cola Company	Coca-Cola Company	-	23,643
	Kimberly Clark	Kimberly Clark	-	22,530
	Equity Res. Property	Equity Res. Property	-	21,552
	Kinder Morgan Inc	Kinder Morgan Inc	-	21,155
	Anworth Mortgage Asset	Anworth Mortgage Asset	-	21,000
	3m Co.	3m Co.	-	19,718
	Ciena Corp	Ciena Corp	-	19,410
	Liberty Property Trust	Liberty Property Trust	-	18,815
	Orchid Island Capital Inc	Orchid Island Capital Inc	-	18,521
	Orexigen Therapeutics Inc	Orexigen Therapeutics Inc	-	18,180
	HollyFrontier Corp	HollyFrontier Corp	-	17,990
	Blackrock 2001 Term Tr Inc	Blackrock 2001 Term Tr Inc	-	17,878
	Emcor Group Inc	Emcor Group Inc	-	17,796
	Time Warner Inc	Time Warner Inc	-	17,143
	Neurocrine Biosciences	Neurocrine Biosciences	-	16,755
	Barrick Gold Corp.	Barrick Gold Corp.	-	16,311
	Grupo Fin Santander-Adr B	Grupo Fin Santander-Adr B	-	16,058
	Banco Bradesco- Sponsored A	Banco Bradesco- Sponsored Adr	-	16,004
	Duke Energy Corp	Duke Energy Corp	-	15,538
	Alibaba Group Holding-Sp AD	Alibaba Group Holding-Sp ADR	-	14,032
	Canadian Natl Ry Co	Canadian Natl Ry Co	-	13,782
	Summit Hotel Properties Inc	Summit Hotel Properties Inc	-	13,559
	Boston Scientific	Boston Scientific	-	13,250
	WisdomTree Investments Inc	WisdomTree Investments Inc	-	12,854
	Costco Wholesale Corp-New	Costco Wholesale Corp-New	-	12,758
	Akamai Technologies	Akamai Technologies	-	12,592
	Thermo Fisher Scientific In	Thermo Fisher Scientific Inc	-	12,529
	US Bancorp - Del	US Bancorp - Del	-	12,137
	H&E Equipment Services Inc	H&E Equipment Services Inc	-	11,798
	Cal-Maine Foods Inc	Cal-Maine Foods Inc	-	11,709
	Chevron Corp	Chevron Corp	-	11,218
	Lululemon Athletica Inc	Lululemon Athletica Inc	-	11,158
	Enbridge Inc.	Enbridge Inc.	-	10,796
	Shire PLC ADR	Shire PLC ADR	-	10,627
	Regions Finl Corp Com	Regions Finl Corp Com	-	10,560
	RPC Inc	RPC Inc	-	$ 10,432

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Isis Pharmaceuticals	Isis Pharmaceuticals	-	$ 10,125
	Helmerich & Payne	Helmerich & Payne	-	10,113
	Schlumberger Ltd	Schlumberger Ltd	-	9,822
	Xerox Corp	Xerox Corp	-	9,702
	First Solar Inc	First Solar Inc	-	8,919
	Toshiba Corp	Toshiba Corp	-	8,547
	Perrigo Co PLC	Perrigo Co PLC	-	8,525
	Viasat Inc.	Viasat Inc.	-	8,509
	Vale SA ADR	Vale SA ADR	-	8,180
	Redwood Trust Inc	Redwood Trust Inc	-	7,993
	Motorola Solutions Inc	Motorola Solutions Inc	-	7,781
	Wells Fargo & Co New	Wells Fargo & Co New	-	7,675
	Ford Motor Co New	Ford Motor Co New	-	7,564
	Time Warner Cable Inc	Time Warner Cable Inc	-	7,485
	Hess Corp	Hess Corp	-	7,382
	Pfizer Incorporated	Pfizer Incorporated	-	6,635
	Disney Walt Co	Disney Walt Co	-	6,122
	Express Scripts Holding Co	Express Scripts Holding Co	-	6,012
	Citigroup Inc	Citigroup Inc	-	6,006
	Encana Corp	Encana Corp	-	5,839
	Yum! Brands Inc.	Yum! Brands Inc.	-	5,828
	Leidos Holdings Inc	Leidos Holdings Inc	-	5,440
	American Water Works Co Inc	American Water Works Co Inc	-	5,330
	Comcast Corp Cl A	Comcast Corp Cl A	-	5,221
	Kratos Def & Sec Solutions	Kratos Def & Sec Solutions Inc	-	5,221
	United Technologies Corp.	United Technologies Corp.	-	5,175
	Reynolds American Inc	Reynolds American Inc	-	5,142
	Whole Foods Market Inc.	Whole Foods Market Inc.	-	5,042
	VMWare Inc Class A	VMWare Inc Class A	-	4,951
	Goldman Sachs Group Inc	Goldman Sachs Group Inc	-	4,846
	Union Pacific Corp.	Union Pacific Corp.	-	4,765
	Calamp Corp	Calamp Corp	-	4,575
	Five9 Inc	Five9 Inc	-	4,480
	Cenovus Energy Inc	Cenovus Energy Inc	-	4,475
	Bhp Billiton Plc-Adr	Bhp Billiton Plc-Adr	-	4,300
	Groupon Inc	Groupon Inc	-	4,130
	Hovnanian Enterprises Inc.	Hovnanian Enterprises Inc.	-	$ 4,130

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Invensense Inc	Invensense Inc	-	$ 4,065
	Pep Boys Manny Moe & Jack	Pep Boys Manny Moe & Jack	-	3,928
	Coach Inc	Coach Inc	-	3,756
	Mcdonalds Corp	Mcdonalds Corp	-	3,748
	Blackrock Resources & Commo	Blackrock Resources & Commod	-	3,670
	Sturm Ruger & Co Inc	Sturm Ruger & Co Inc	-	3,532
	Exone Co/The	Exone Co/The	-	3,360
	Smith & Wesson Holding Corp	Smith & Wesson Holding Corp	-	2,368
	Rayonier Advanced Materials	Rayonier Advanced Materials	-	2,230
	CST Brands Inc	CST Brands Inc	-	1,919
	Gentiva Health Services (kn	Gentiva Health Services (knd 2/3/15)	-	1,905
	Applied Micro Circuits	Applied Micro Circuits	-	1,630
	Fortescue Metals Group LTD	Fortescue Metals Group LTD	-	1,100
	Halyard Health Inc	Halyard Health Inc	-	1,091
	Brainlike Inc Com	Brainlike Inc Com	-	1,000
	Mast Therapeutics Inc	Mast Therapeutics Inc	-	840
	Fannie Mae	Fannie Mae	-	411
	Prothena Corp PLC	Prothena Corp PLC	-	332
	Chiquita Brand Intl (acquir	Chiquita Brand Intl (acquired 01/07/15)	-	318
	AOL Inc	AOL Inc	-	92
	Time Inc	Time Inc	-	74
	ModusLink Global Solutions	ModusLink Global Solutions Inc (mlnk 01/20/15)	-	56
	Diamond Brand Inc Wts 12/31	Diamond Brand Inc Wts 12/31/16	-	2
	Feron Crews Llc Wts Expire	Feron Crews Llc Wts Expire 12/14/17	-	1
	Artes Medical Inc (delisted	Artes Medical Inc (delisted 7/13/12)	-	1
		Mutual Funds		
	William Blair Growth N	William Blair Growth N	-	3,984,894
	Dreyfus S&P 500 Index	Dreyfus S&P 500 Index	-	3,753,885
	John Hancock III Discpln V A	John Hancock III Discpln V A	-	3,561,521
	Amer Funds Europac R4	Amer Funds Europac R4	-	2,404,227
	Columbia Mid Cap Value Z	Columbia Mid Cap Value Z	-	2,067,078
	Columbia Acorn Fund Z	Columbia Acorn Fund Z	-	2,037,979
	City National Rochdale Governm	City National Rochdale Government Bond Fund Svc	-	1,899,480
	Dreyfus Sm Cap Stk Indx	Dreyfus Sm Cap Stk Indx	-	$ 1,460,331

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Fidelity Adv Tech A	Fidelity Adv Tech A	-	$ 1,450,484
	Pimco Total Return A	Pimco Total Return A	-	1,336,839
	Eagle Small Cap Growth A	Eagle Small Cap Growth A	-	1,283,244
	Dreyfus Midcap Index	Dreyfus Midcap Index	-	1,183,807
	Fidelity Adv H/I Advant A	Fidelity Adv H/I Advant A	-	997,590
	American New World Fund-R4	American New World Fund-R4	-	985,732
	Templeton Global Bond A	Templeton Global Bond A	-	966,250
	Delaware Small Cap Value A	Delaware Small Cap Value A	-	944,929
	American Balanced Fund Cl R-4	American Balanced Fund Cl R-4 Shs	-	813,883
	T. Rowe Price Health Sci	T. Rowe Price Health Sci	-	803,965
	Vanguard 500 Index Inv	Vanguard 500 Index Inv	-	740,586
	Mfs Utilities A	Mfs Utilities A	-	688,580
	Vanguard Total Intl Stk	Vanguard Total Intl Stk	-	396,574
	Vanguard Target Retirement 201	Vanguard Target Retirement 2010	-	380,538
	Vanguard S/T Bond Index Adm	Vanguard S/T Bond Index Adm	-	376,479
	Vanguard Short Term Bond Index	Vanguard Short Term Bond Index Invst	-	332,766
	Vanguard Reit Index	Vanguard Reit Index	-	312,304
	Vanguard Total Stock Market Ad	Vanguard Total Stock Market Adm	-	309,250
	Fidelity Adv Freedom 2025-A	Fidelity Adv Freedom 2025-A	-	281,700
	Vanguard Gr Idx Adm	Vanguard Gr Idx Adm	-	274,207
	Vanguard Total Bond Index Adm	Vanguard Total Bond Index Adm	-	249,856
	Vanguard Total Int St Idx-Ad	Vanguard Total Int St Idx-Ad	-	234,425
	Fidelity Puritan Fd 4	Fidelity Puritan Fd 4	-	185,323
	Vanguard Sht-Tm Cp	Vanguard Sht-Tm Cp	-	181,625
	Dodge & Cox Balanced	Dodge & Cox Balanced	-	178,957
*	Vanguard Inflation-Protected S	Vanguard Inflation-Protected Securities Invst	-	171,024
	Vanguard Intl Value	Vanguard Intl Value	-	165,146
	Pimco Foreign Bond Instl	Pimco Foreign Bond Instl	-	156,474
	Fidelity Advisor Freedom 2020	Fidelity Advisor Freedom 2020 A	-	153,409
	Matthews Asia Pacific Equity I	Matthews Asia Pacific Equity Inc	-	148,412
	Vanguard GNMA	Vanguard GNMA	-	146,774
	Vanguard Inttm Investment Grad	Vanguard Inttm Investment Grade Fund	-	144,594
	Vanguard Smcp Vl Idx	Vanguard Smcp Vl Idx	-	143,866
	Powershares QQQ Nasdaq 100	Powershares QQQ Nasdaq 100	-	141,246
	Oppenheimer Develop Mktc	Oppenheimer Develop Mktc	-	131,868
	Vanguard Total Bd Idx Inv	Vanguard Total Bd Idx Inv	-	$ 130,593

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Dodge & Cox Intl Stock	Dodge & Cox Intl Stock	-	$ 121,629
	Dodge & Cox Income	Dodge & Cox Income	-	116,689
	Vanguard Gr & Inc	Vanguard Gr & Inc	-	112,293
	Vanguard Glbl Ex-Us Real Est	Vanguard Glbl Ex-Us Real Est	-	111,857
	Vanguard Short Term Invest Gra	Vanguard Short Term Invest Grade Admiral	-	110,506
	Vanguard Intl Gr	Vanguard Intl Gr	-	110,320
	Forward Long/Short Cred A-C	Forward Long/Short Cred A-C	-	109,590
	BTS Tactical Fixed Income-C	BTS Tactical Fixed Income-C	-	108,781
	Vanguard FTSE Emerging Market	Vanguard FTSE Emerging Market	-	107,014
	Deutsche Short Duration Fund-A	Deutsche Short Duration Fund-A	-	100,636
	iShares Russell 2000 ETF	iShares Russell 2000 ETF	-	100,481
	Longleaf Partners	Longleaf Partners	-	100,150
	Vanguard Large Cap ETF	Vanguard Large Cap ETF	-	99,581
	Fidelity Adv Freedom 2040-A	Fidelity Adv Freedom 2040-A	-	96,602
	Pimco Glbl Advant Str Bd-Ins	Pimco Glbl Advant Str Bd-Ins	-	96,181
	Amcent Ultra Inst	Amcent Ultra Inst	-	96,070
	Mainstay Marketfield R2	Mainstay Marketfield R2	-	94,752
	Fidelity Adv Freedom 2035-A	Fidelity Adv Freedom 2035-A	-	94,306
	Vanguard Smcp Idx	Vanguard Smcp Idx	-	92,472
	Pimco Emg Mkts Full Spec-Is	Pimco Emg Mkts Full Spec-Is	-	91,630
	Matthews Asian Gr & Inc	Matthews Asian Gr & Inc	-	85,706
	Voya Global Opportunities Fund	Voya Global Opportunities Fund Class C (icge.x 11/21/14)	-	85,424
	Forward Select Income Fnd-C	Forward Select Income Fnd-C	-	83,655
	Fidelity Advisor Freedom 2045	Fidelity Advisor Freedom 2045 A	-	78,458
	Mutual Qualified Z	Mutual Qualified Z	-	75,802
	Primecap Odyssey Aggr Growth	Primecap Odyssey Aggr Growth	-	74,322
	Vanguard FTSE All WO X US SC	Vanguard FTSE All WO X US SC	-	74,155
	Vanguard Gr Idx	Vanguard Gr Idx	-	73,203
	American Europacific Growth A	American Europacific Growth A	-	73,124
	Dodge & Cox Stock	Dodge & Cox Stock	-	73,064
	America First Absolute Ret-U	America First Absolute Ret-U	-	72,796
	Vanguard Tot Stk	Vanguard Tot Stk	-	72,598
	Putnam Capital Spectrum-R	Putnam Capital Spectrum-R	-	72,349
	Oppenheimer SteelPath MLP Alph	Oppenheimer SteelPath MLP Alpha Fund I	-	$ 71,549

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Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	iShares TIPS Bond ETF	iShares TIPS Bond ETF	-	$ 71,126
	Mundoval Fund	Mundoval Fund	-	69,121
	BlackRock Global Allocation Fu	BlackRock Global Allocation Fund Inc. R	-	69,043
	iShares S&P 500 Value ETF	iShares S&P 500 Value ETF	-	68,921
	Vanguard US Gr (Liq TBA)	Vanguard US Gr (Liq TBA)	-	67,078
	Vanguard Val Idx	Vanguard Val Idx	-	66,404
	iShares MSCI Emerging Markets	iShares MSCI Emerging Markets	-	65,866
	PIMCO All Asset R	PIMCO All Asset R	-	65,271
	iShares US Real Estate ETF	iShares US Real Estate ETF	-	65,083
	Vanguard Extmktidx	Vanguard Extmktidx	-	64,929
	Deutsche High Income Fund-A	Deutsche High Income Fund-A	-	64,267
	iShares U.S. Healthcare ETF	iShares U.S. Healthcare ETF	-	63,561
	Columbia Marsico Focused Equit	Columbia Marsico Focused Equities C	-	61,772
	Amer Funds New Persp A	Amer Funds New Persp A	-	60,827
	Pimco High-Yield Instl	Pimco High-Yield Instl	-	60,546
	Vanguard S/T Infl Prot-Inv	Vanguard S/T Infl Prot-Inv	-	60,442
	iShares MSCI Europ Small Cap E	iShares MSCI Europ Small Cap ETF	-	59,418
	Fidelity Adv Flo Rt H/I-C	Fidelity Adv Flo Rt H/I-C	-	58,321
	Fidelity Capital & Inc	Fidelity Capital & Inc	-	56,284
	American Growth Fd Of Amer-1	American Growth Fd Of Amer-1	-	55,492
	Pimco Unconstrained Bond C	Pimco Unconstrained Bond C	-	54,008
	Columbia Acorn International	Columbia Acorn International	-	52,987
	Pimco Emerg Mkts Bd Instl	Pimco Emerg Mkts Bd Instl	-	52,074
	Mfs Conservative Alloc-R1	Mfs Conservative Alloc-R1	-	51,925
	American Europacific Grth-R1	American Europacific Grth-R1	-	50,902
	Vanguard High Yield Corp Admir	Vanguard High Yield Corp Admiral	-	50,304
	Pimco Emerging Local Bond IS	Pimco Emerging Local Bond IS	-	49,809
	Amer Funds Washington A	Amer Funds Washington A	-	49,207
	Ivy Asset Strategy R	Ivy Asset Strategy R	-	49,181
	Matthews China	Matthews China	-	48,307
	Fidelity Adv Freedom 2015-A	Fidelity Adv Freedom 2015-A	-	47,670
	Vanguard Hi-Yld Corp	Vanguard Hi-Yld Corp	-	47,610
	Wfa Special Small Cap Va-C	Wfa Special Small Cap Va-C	-	47,159
	Fidelity Low-Priced Stk	Fidelity Low-Priced Stk	-	45,930
	iShares S&P Small-Cap 600 Grow	iShares S&P Small-Cap 600 Grow	-	45,896
	Vanguard Developed Markets Ind	Vanguard Developed Markets Index - Inv	-	44,585
	Vanguard S/T Infl Prot-Adm	Vanguard S/T Infl Prot-Adm	-	$ 44,485

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	Ivy Asset Strategy C	Ivy Asset Strategy C	-	$ 41,715
	Vanguard Selected Value	Vanguard Selected Value	-	41,517
	John Hancock Classic Value C	John Hancock Classic Value C	-	41,234
	Astor Long/Short ETF-C	Astor Long/Short ETF-C	-	40,239
	Pimco Real Return C	Pimco Real Return C	-	39,900
	Vanguard Specialized Div Growt	Vanguard Specialized Div Growth Fd	-	38,864
	Federated Kaufmann C	Federated Kaufmann C	-	38,813
	Vanguard Em Mkt Idx	Vanguard Em Mkt Idx	-	38,667
	Perkins S/C Value Fund-C	Perkins S/C Value Fund-C	-	36,991
	Vanguard Energy ETF	Vanguard Energy ETF	-	36,644
	First Eagle Gold Fund-C	First Eagle Gold Fund-C	-	36,510
	Deutsche CROCI Equity Dividend	Deutsche CROCI Equity Dividend Fund-C	-	36,498
	iShares J.P. Morgan USD Emergi	iShares J.P. Morgan USD Emergi	-	36,424
	Invesco High Yield C	Invesco High Yield C	-	36,218
	iShares Micro-Cap ETF	iShares Micro-Cap ETF	-	36,181
	Matthews Asia Small Companies	Matthews Asia Small Companies	-	35,603
	Health Care Select Sector Spdr	Health Care Select Sector Spdr	-	35,554
	Columbia Real Estate Eqty-C	Columbia Real Estate Eqty-C	-	35,444
	iShares Russell 2000 Growth ET	iShares Russell 2000 Growth ETF	-	34,883
	Rydex High Yield Strategy-C	Rydex High Yield Strategy-C	-	34,371
	Franklin Float Rate DLY AC-C	Franklin Float Rate DLY AC-C	-	33,029
	Wisdomtree Intl S/C Dvd Fund	Wisdomtree Intl S/C Dvd Fund	-	31,369
	Amer Funds New Econ A	Amer Funds New Econ A	-	30,962
	Firsthand Technology Value	Firsthand Technology Value	-	30,750
	Etfs Physical Precious Metal	Etfs Physical Precious Metal	-	30,440
	DJ Wilshire Intl Real Estate	DJ Wilshire Intl Real Estate	-	29,099
	Direxion Russia Bull 3X	Direxion Russia Bull 3X	-	28,912
	First Eagle Sogen Over A	First Eagle Sogen Over A	-	28,644
	Spdr S&P Homebuilders	Spdr S&P Homebuilders	-	28,515
	FIDELITY ADVISOR SER VII ADV R	FIDELITY ADVISOR SER VII ADV REAL EST C	-	28,307
	Pimco Foreign Bond Fund-Iu	Pimco Foreign Bond Fund-Iu	-	28,112
	Fidelity Small Cap Discovery	Fidelity Small Cap Discovery	-	27,660
	Invesco Municipal Opportuni	Invesco Municipal Opportuni	-	27,006
	Oakmark Equity & Inc I	Oakmark Equity & Inc I	-	26,944
	Calamos Conv Opp Inc Sbi	Calamos Conv Opp Inc Sbi	-	$ 25,864

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Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Calamos Global Grwth & Inc C	Calamos Global Grwth & Inc C	-	$ 25,848
	Vanguard Smcp Gr Idx	Vanguard Smcp Gr Idx	-	25,824
	Sun America Altern Strate-C	Sun America Altern Strate-C	-	25,780
	Vanguard Diversified Equity In	Vanguard Diversified Equity Inv	-	25,663
	Rydex Series Banking Fd-C	Rydex Series Banking Fd-C	-	24,969
	Vanguard Total Bond Market	Vanguard Total Bond Market	-	24,875
	T. Rowe Price Mid Value	T. Rowe Price Mid Value	-	24,814
	Vanguard Mid Cap Idx	Vanguard Mid Cap Idx	-	24,532
	American Beacon Bridgeway Larg	American Beacon Bridgeway Large Cap Value Fund Instl	-	23,897
	Principal Diver Real Asset-C	Principal Diver Real Asset-C	-	23,574
	Hennessy Small Cap Financial F	Hennessy Small Cap Financial Fund Inv Cl	-	23,449
	Mainstay High Yield Corp Bond	Mainstay High Yield Corp Bond C	-	23,294
	Vanguard Info Tech ETF	Vanguard Info Tech ETF	-	23,237
	Powershares FTSE Rafi US 1K	Powershares FTSE Rafi US 1K	-	23,223
	iShares PHLX Semiconductor ETF	iShares PHLX Semiconductor ETF	-	23,223
	Kayne Anderson MLP Investment	Kayne Anderson MLP Investment	-	22,908
	T. Rowe Price Sm Val	T. Rowe Price Sm Val	-	22,136
	John Hancock Income Fund C	John Hancock Income Fund C	-	21,314
	Vanguard International Bond	Vanguard International Bond	-	21,244
	Pimco All Assets All Auth C	Pimco All Assets All Auth C	-	20,671
	Rydex Series Health Care-C	Rydex Series Health Care-C	-	20,570
	Franklin Realest Sec C	Franklin Realest Sec C	-	20,324
	Vanguard Short-Tm Trs	Vanguard Short-Tm Trs	-	20,192
	Bridgeway Small Cap Value N	Bridgeway Small Cap Value N	-	19,936
	Fpa Capital	Fpa Capital	-	19,909
	JPMorgan Str Income Opp Sel	JPMorgan Str Income Opp Sel	-	19,865
	Neuberger Berman Real Estate	Neuberger Berman Real Estate	-	19,776
	Calamos High Income Fund-C	Calamos High Income Fund-C	-	19,744
	MFS Emerging Mkts Debt Fd C	MFS Emerging Mkts Debt Fd C	-	19,719
	T. Rowe Price Intl Stk	T. Rowe Price Intl Stk	-	19,202
	Bridgeway Large Cap Growth N	Bridgeway Large Cap Growth N	-	18,989
	Fidelity Advisor Freedom 2055	Fidelity Advisor Freedom 2055 Fund A	-	18,895
	Vanguard Mid-Cap Value Index F	Vanguard Mid-Cap Value Index Fund Admrl	-	18,861
	Vanguard Intl Explorer	Vanguard Intl Explorer	-	$ 18,321

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Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Templeton Global Bond Fund C	Templeton Global Bond Fund C	-	$ 18,178
	Guggenheim High Yield Fund-C	Guggenheim High Yield Fund-C	-	17,814
	Powershares Global Agricul	Powershares Global Agricul	-	17,544
	Mainstay Marketfield Fund Clas	Mainstay Marketfield Fund Class C	-	17,376
	SPDR GOLD TRUST GOLD SHS	SPDR GOLD TRUST GOLD SHS	-	17,037
	Fpa Crescent Port	Fpa Crescent Port	-	16,768
	Legg Mason Capital Management	Legg Mason Capital Management Value Trust Class C	-	16,555
	Nuveen Strategic Income-C	Nuveen Strategic Income-C	-	16,353
	AllianzGI Equity & Convertible	AllianzGI Equity & Convertible & Income Fund	-	15,903
	Homestead Small Company Stock	Homestead Small Company Stock	-	15,728
	CBRE Clarion Global Real Estat	CBRE Clarion Global Real Estate Income Fund	-	14,619
	Powershares Fin Pfd Portfolio	Powershares Fin Pfd Portfolio	-	14,608
	USAA Intermediate Term Bond	USAA Intermediate Term Bond	-	14,563
	Longleaf Partners Intl	Longleaf Partners Intl	-	14,384
	JPMorgan Alerian MLP Index	JPMorgan Alerian MLP Index	-	13,785
	Vanguard Health Care	Vanguard Health Care	-	13,681
	iShares US Pharmaceuticals ETF	iShares US Pharmaceuticals ETF	-	12,869
	Blackrock Health SC Inv C	Blackrock Health SC Inv C	-	12,788
	Oppenheimer Gold & Spe Min C	Oppenheimer Gold & Spe Min C	-	12,287
	Vanguard Telecom Service	Vanguard Telecom Service	-	11,861
	Forward Tactical Growth-C	Forward Tactical Growth-C	-	11,520
	Rydex Series Tech Fd-C	Rydex Series Tech Fd-C	-	11,444
	Powershares S&P 500 Low Vola	Powershares S&P 500 Low Vola	-	11,411
	Rydex Series Precious Mtl-C	Rydex Series Precious Mtl-C	-	11,282
	Fidelity Adv Freedom 2030-A	Fidelity Adv Freedom 2030-A	-	10,426
	Gabelli Global Healthcare	Gabelli Global Healthcare	-	10,420
	GDL Fund	GDL Fund	-	10,230
	Royce Total Return	Royce Total Return	-	10,012
	Franklin Utilities Fund-C	Franklin Utilities Fund-C	-	9,944
	Fidelity Adv Leveraged Company	Fidelity Adv Leveraged Company C	-	9,813
	Columbia Seligman Premium Tech	Columbia Seligman Premium Tech	-	9,730
	Franklin Temp Hard Currency A	Franklin Temp Hard Currency A	-	9,454
	Merk Hard Currency Inv	Merk Hard Currency Inv	-	9,450
	Select Sector Spdr Utilities	Select Sector Spdr Utilities	-	$ 9,444

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	Fidelity Adv H/I Advant T	Fidelity Adv H/I Advant T	-	$ 9,341
	Harbor International Inv	Harbor International Inv	-	9,017
	iShares Global Infrastructure	iShares Global Infrastructure	-	8,430
	Kraneshares CSI China Intern	Kraneshares CSI China Intern	-	8,150
	Vanguard Total Stock Market ET	Vanguard Total Stock Market ETF	-	7,992
	Elements Rogers Agri Total Ret	Elements Rogers Agri Total Return	-	7,370
	Invesco Technology Inv	Invesco Technology Inv	-	7,057
	GAMCO Global Gold Natural Res	GAMCO Global Gold Natural Res & Income Trust	-	7,000
	Fidelity Advisor Freedom 2050	Fidelity Advisor Freedom 2050 A	-	6,743
	iShares U.S. Home Construction	iShares U.S. Home Construction	-	6,470
	Fidelity Advisor Strategic Inc	Fidelity Advisor Strategic Inc C	-	6,127
	ISHARES SILVER TRUST	ISHARES SILVER TRUST ISHARES	-	6,024
	iShares Global Telecom ETF	iShares Global Telecom ETF	-	6,009
	Materials Select Sector Spdr	Materials Select Sector Spdr	-	5,830
	Proshares Ultrashort Lehman 20	Proshares Ultrashort Lehman 20+ Year	-	5,799
	Ishares Gold Trust	Ishares Gold Trust	-	5,720
	Fidelity Adv Str Real Ret-C	Fidelity Adv Str Real Ret-C	-	5,697
	Morgan Stanley Emerging Market	Morgan Stanley Emerging Market	-	5,586
	Powershares Dynamic Oil & Gas	Powershares Dynamic Oil & Gas Sv	-	5,256
	DFA Intl L/C Growth Port	DFA Intl L/C Growth Port	-	5,000
	Fidelity Adv Freedom Income A	Fidelity Adv Freedom Income A	-	4,808
	Prudential Jennison Health Sci	Prudential Jennison Health Sciences A	-	4,414
	Federated Int'l Bond Cl C	Federated Int'l Bond Cl C	-	4,037
	E Tracs UBS Long Plat ETN	E Tracs UBS Long Plat ETN	-	3,981
	Market Vectors Gaming ETF	Market Vectors Gaming ETF	-	3,847
	Market Vectors Gold Miners	Market Vectors Gold Miners	-	3,676
	Guggenheim Enhanced Equity Str	Guggenheim Enhanced Equity Strategy Fund	-	3,546
	ASA Gold and Precious Metals L	ASA Gold and Precious Metals Ltd	-	3,033
	Fidelity Adv Freedom 2010-A	Fidelity Adv Freedom 2010-A	-	3,002
	Market Vectors Jr Gold Miner	Market Vectors Jr Gold Miner	-	2,393
	Forward Global Infras Fnd-C	Forward Global Infras Fnd-C	-	2,296
	SPDR S&P BRIC 40	SPDR S&P BRIC 40	-	2,183
	Proshares Ultra Silver	Proshares Ultra Silver	-	1,903
	Wisdomtree Brazilian Real Fund	Wisdomtree Brazilian Real Fund	-	1,693
	Velocityshares 2X Vix Sh-Trm	Velocityshares 2X Vix Sh-Trm	-	$ 414

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Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Insurance Policies		
	Northwestern Mut #13570309	Northwestern Mut #13570309	-	$ 162,943
	Northwestern Mut #15635419	Northwestern Mut #15635419	-	151,634
	Pacific Life #1A22140220	Pacific Life #1A22140220	-	109,897
	New England Life Pol #0Z159058	New England Life Pol #0Z159058	-	97,700
	Northwestern Mut #10861431	Northwestern Mut #10861431	-	95,814
	ING Def Var Ann #C193354-Ow (Q	ING Def Var Ann #C193354-Ow (Q)	-	89,353
	Penn Mutual Univ Life Pol#8001	Penn Mutual Univ Life Pol#8001387	-	66,004
	Pacific Life #1A22126900	Pacific Life #1A22126900	-	59,574
	Northwestern Mut #15381574	Northwestern Mut #15381574	-	58,248
	Northwestern Mut#13159845	Northwestern Mut#13159845	-	52,602
	Northwestern Mut #14856344	Northwestern Mut #14856344	-	49,596
	Northwestern Mut #12718355	Northwestern Mut #12718355	-	35,744
		Partnership Interests		
	CR Realty LLC	CR Realty LLC	-	660,000
	Southwest Value Partners Fund Xv	Southwest Value Partners Fund Xv LP	-	481,289
	MG Waterfield Square Apartments	MG Waterfield Square Apartments LP	-	437,619
	Pacific Rim Distribution Centre	Pacific Rim Distribution Centre LLC	-	424,296
	Rocky Hemingway House Ltd L P	Rocky Hemingway House Ltd L P	-	415,224
	Pacific Rim Business Centre LLC	Pacific Rim Business Centre LLC	-	377,714
	Pacific Rim Industrial Park LLC	Pacific Rim Industrial Park LLC	-	269,808
	Calexico Distribution Center LLC	Calexico Distribution Center LLC	-	336,000
	Pathfinder Partners Opp Fd III L	Pathfinder Partners Opp Fd III LP	-	236,000
	Howe Group/Stonebridge LLC	Howe Group/Stonebridge LLC	-	225,000
	Xanthus FundLLC	Xanthus FundLLC	-	201,419
	P V A Ltd L P	P V A Ltd L P	-	176,000
	Mission Investors LLC	Mission Investors LLC	-	170,298
	MG Cornelius Apartments LP	MG Cornelius Apartments LP	-	161,691
	Pathfinder Partners Opp Fund IV	Pathfinder Partners Opp Fund IV LP	-	148,800
	MG Terramonte Apartments LP	MG Terramonte Apartments LP	-	117,721
	Pacifica Palms LLC	Pacifica Palms LLC	-	112,700
	Eastlake Professional Center LLC	Eastlake Professional Center LLC	-	109,701
	MG Granada Sienna Holdings	MG Granada Sienna Holdings LP	-	105,027
	MG Tuscany Ridge Apartments	MG Tuscany Ridge Apartments	-	150,000
	Salt Lake City Southwest Venture	Salt Lake City Southwest Ventures	-	$ 100,000

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Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Uptown Apartment Homes LP	Uptown Apartment Homes LP	-	$ 88,660
	MG Barham Villas Apartments LP	MG Barham Villas Apartments LP	-	75,569
	Fort Collins Ventures LLC	Fort Collins Ventures LLC	-	75,000
	Hoppscotch LLC	Hoppscotch LLC	-	75,000
	Tucson North Forbes Venture LLC	Tucson North Forbes Venture LLC	-	75,000
	Jurupa Investors LLC	Jurupa Investors LLC	-	71,564
	Wedgewood Apartments LLC	Wedgewood Apartments LLC	-	68,627
	MG Park/Northgate Apartments LP	MG Park/Northgate Apartments LP	-	58,860
	Rocky Silver Sands Ltd L P	Rocky Silver Sands Ltd L P	-	54,761
	Stoneridge Lake Murray LLC	Stoneridge Lake Murray LLC	-	54,374
	MG Waterstone Apartments LP	MG Waterstone Apartments LP	-	52,773
	Associated Microbreweries Ltd Cl	Associated Microbreweries Ltd Cl A	-	50,040
	Enclave Lake Murray LLC	Enclave Lake Murray LLC	-	50,025
	Aurora Smith Rd. Ventures LLC	Aurora Smith Rd. Ventures LLC	-	50,000
	Noble Royalty Access Fund VIII L	Noble Royalty Access Fund VIII LP	-	50,000
	Pathfinder Partners Lux Home Fd	Pathfinder Partners Lux Home Fd I LP	-	50,000
	San Diego Arena Associates L P	San Diego Arena Associates L P	-	50,000
	LIVe & Learn Properties Fund I L	LIVe & Learn Properties Fund I LLC	-	36,675
	Country Hills Apartments L P	Country Hills Apartments L P	-	34,426
	Blackstone Group LP	Blackstone Group LP	-	32,139
	Pathfinder Redondo View Inv LLC	Pathfinder Redondo View Inv LLC	-	30,000
	Pizza Nova Newport Beach LLC	Pizza Nova Newport Beach LLC	-	30,000
	Pathfinder Tuscan Investors LLC	Pathfinder Tuscan Investors LLC	-	29,000
	MG Sage Canyon Apartments LP	MG Sage Canyon Apartments LP	-	28,189
	MG Sterling Village Apts Gwp LP	MG Sterling Village Apts Gwp LP	-	26,475
	The Woods Apartments LLC	The Woods Apartments LLC	-	25,220
	Palms Of La Mesa Apts LLC	Palms Of La Mesa Apts LLC	-	25,162
	Barcelona 326 Juniper LLC	Barcelona 326 Juniper LLC	-	25,000
	Cwc Regional Housing Fund 3 LLC	Cwc Regional Housing Fund 3 LLC	-	25,000
	Renovo Financial Loan Fund LLC	Renovo Financial Loan Fund LLC	-	25,000
	MG Marquee Investments Pkv LP	MG Marquee Investments Pkv LP	-	23,525
	Las Vegas Stephanie St Ventures	Las Vegas Stephanie St Ventures LLC	-	20,000
	KKR & Co LP	KKR & Co LP	-	19,496
	Carlyle Group/The	Carlyle Group/The	-	19,250
	Greenbutts LLC	Greenbutts LLC	-	15,000
	Cwc Healthtech Fund I LLC	Cwc Healthtech Fund I LLC	-	$ 12,500

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Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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	Notes Receivable From Participants	3.25% to 9.50% per Annum	-	$ 689,997
	San Francisco, Calif 7.37	San Francisco, Calif 7.375% 8/01/16	-	26,852
	Feron Crews Co LLC	Feron Crews Co Llc 8.000% 12/31/12	-	$ 20,000

* Represents a party-in-interest.
** Cost is omitted as allowed for participant directed transactions under an individual account plan.

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)*
DECEMBER 31, 2014

*See attached financial statements with auditor report.