

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
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K)PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 06/01/2007</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 06/01/2007	
1b Three-digit plan number (PN) ▶	002				
1c Effective date of plan 06/01/2007					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) HYUNDAI IDEAL ELECTRIC COMPANY INC 330 EAST FIRST STREET MANSFIELD, OH 44902	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 14-1993591</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 419-522-3611</td> </tr> <tr> <td>2d Business code (see instructions) 335310</td> </tr> </table>	2b Employer Identification Number (EIN) 14-1993591	2c Plan Sponsor's telephone number 419-522-3611	2d Business code (see instructions) 335310	
2b Employer Identification Number (EIN) 14-1993591					
2c Plan Sponsor's telephone number 419-522-3611					
2d Business code (see instructions) 335310					

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.	10/14/2015	YONG DAE CHOI
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 152
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) 148
a(2) Total number of active participants at the end of the plan year	6a(2) 139
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 7
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 146
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 146
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 142
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 5
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 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan <u>HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K)PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HYUNDAI IDEAL ELECTRIC COMPANY INC</u>	D Employer Identification Number (EIN) <u>14-1993591</u>

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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	5581	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	37 60 64 65	
(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.		
ALZGI NFJ DIV VL ADM - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.35%	
(a) Enter service provider name as it appears on line 2 (b) Service Codes (see instructions) (c) Enter amount of indirect compensation		
FIDELITY INVESTMENTS INSTITUTIONAL	37 60 64 65	
(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.		
COL/ACORN SELECT Z - COLUMBIA MGT 04-3523567	0.40%	
(a) Enter service provider name as it appears on line 2 (b) Service Codes (see instructions) (c) Enter amount of indirect compensation		
FIDELITY INVESTMENTS INSTITUTIONAL	37 60 64 65	
(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.		
JANUS RESEARCH T - JANUS SERVICES 43-1804048	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	37 60 64 65	
(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.	
LOOMIS SM CAP VAL R - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	37 60 64 65	
(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.	
NORTHERN SM CAP VAL - THE NORTHERN 36-1561860	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	37 60 64 65	
(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.	
3RD AV VALUE IS - BNY MELLON INV S P.O. BOX 9793 PROVIDENCE, RI 02940	0.40%	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) 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 <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K)PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HYUNDAI IDEAL ELECTRIC COMPANY INC</u>		D Employer Identification Number (EIN) <u>14-1993591</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	221815	283720
(9) Value of interest in common/collective trusts	1c(9)	750522	605046
(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)	4317735	4501414
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5290072	5390180

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5290072	5390180
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	287524	
(B) Participants	2a(1)(B)	328040	
(C) Others (including rollovers)	2a(1)(C)	32363	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		647927
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	11034	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11034
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	324287	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		324287
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		4107
(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)		-50818
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		936537

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	830845	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		830845
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	5584	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5584
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		836429

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		100108
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: PNJK PARTNERS LLP

(2) EIN: 45-5222566

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
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.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K)PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HYUNDAI IDEAL ELECTRIC COMPANY INC</u>	D Employer Identification Number (EIN) <u>14-1993591</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Hyundai Ideal Electric Company Factory Employee 401(k) Plan

Employer ID No: 14-1993591
Plan Number: 38754

Financial Statements as of December 31, 2014
and 2013, and for the Year Ended
December 31, 2014, and Supplemental
Schedule as of December 31, 2014, and
Independent Auditors' Report

HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K) PLAN

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SUPPLEMENTAL SCHEDULE —	
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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	



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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Hyundai Ideal Electric Company Factory Employee 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Hyundai Ideal Electric Company Factory Employee 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Fidelity Management Trust Company, the trustee 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 trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets as of or for the year ended December 31, 2014 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules 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 schedules, other than that derived from the information certified by the trustee, 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.

PNJK Partners LLP

Park Ridge, Illinois
October 13, 2015

HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS:		
Participant-directed investments — at fair value:		
Shares of common/collective trust	\$ 605,046	\$ 750,522
Shares of registered investment companies	<u>4,501,414</u>	<u>4,317,735</u>
Total investments	<u>5,106,460</u>	<u>5,068,257</u>
Receivables:		
Notes receivable from participants	283,720	221,815
Participant contributions	8,975	12,121
Employer contribution	<u>61,773</u>	<u>67,433</u>
Total receivables	<u>354,468</u>	<u>301,369</u>
Total assets	5,460,928	5,369,626
LIABILITIES:		
Accrued administrative expenses	<u>-</u>	<u>-</u>
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	5,460,928	5,369,626
ADJUSTMENTS FROM FAIR VALUE TO CONTRACT VALUE FOR FULLY BENEFIT-RESPONSIVE STABLE VALUE FUND	<u>(8,844)</u>	<u>(11,313)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 5,452,084</u>	<u>\$ 5,358,313</u>

See notes to the financial statements

HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED DECEMBER 31, 2014

CONTRIBUTIONS:

Participant contributions	\$ 357,257
Employer contributions	<u>281,864</u>

Total contributions	<u>639,121</u>
---------------------	----------------

INVESTMENT INCOME (LOSS):

Net appreciation in fair value of investments	(50,818)
Interest and dividends	<u>330,863</u>

Net investment (loss)	<u>280,045</u>
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Interest income on notes receivable from participants	<u>11,034</u>
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OTHER DEDUCTIONS:

Benefits paid to participants	(830,845)
Administrative expenses	<u>(5,584)</u>

Total deductions	<u>(836,429)</u>
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INCREASE IN NET ASSETS BEFORE PLAN TRANSFERS	93,771
--	--------

NET TRANSFERS IN (OUT) OF PLAN	-
--------------------------------	---

INCREASE IN NET ASSETS	93,771
------------------------	--------

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>5,358,313</u>
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End of year	<u><u>\$ 5,452,084</u></u>
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See notes to financial statements.

HYUNDAI IDEAL ELECTRIC COMPANY FACTORY EMPLOYEE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2014 AND 2013, AND FOR THE YEAR ENDED DECEMBER 31, 2014

1. DESCRIPTION OF THE PLAN

The following description of the Hyundai Ideal Electric Factory Employee 401(k) Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General — The Plan is a defined contribution plan covering all factory employees of Hyundai Ideal Electric Company, Inc. (the “Company”), unless excluded from participation as defined per the Plan document. Employees who have completed four months of service are eligible to participate in the Plan except those employees who are with the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, Local Union No. 8530. Employees who meet the eligibility requirements become participants in the Plan on the first day of the month on or after meeting the eligibility requirements. Fidelity Management Trust Company (“Fidelity”) serves as the trustee of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On June 1, 2012, the Plan was amended to increase its matching contributions by 1% of employee eligible compensation and an additional retirement contribution by \$10.00 for each year service. As a result of this amendment, the Company makes matching contributions equal to 100% of participant contributions up to 5% of their eligible compensation for the year. The Company will also make an additional retirement contribution for all employees on the active payroll as of December 31 of \$30.00 for each year of service.

Contributions — Each year, participants may contribute up to 80% of their pretax annual compensation, as defined in the Plan. Those participants, who meet the eligibility requirements, may contribute additional amounts (age 50 catch-up); these additional contributions are ineligible for a Company matching contribution. The participant may elect to change this percentage or elect out of participation in the Plan upon notification of enrollment. Participants may also contribute amounts representing distributions from other qualified plans. The Company makes matching contributions equal to 100% of participant contributions up to 5% of their eligible compensation for the year. The Company will also make an additional retirement contribution for all employees on the active payroll as of December 31 of \$30.00 for each year of service. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Contributions are subject to certain Internal Revenue Code (IRC) limitations.

Participant Accounts — Individual accounts are maintained for each Plan participant. Each participant’s account is credited with the participant’s contribution, the Company’s matching contribution, Plan earnings, and charged with withdrawals and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting — Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company’s contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after five years of credited service. In the event of death, disability, or retirement at designated ages, participants become fully vested.

Investments — Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers twenty eight registered investment companies and a stable value fund as investment options for participants.

Participant Loans — Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. Loans are secured by an assignment of the participant's vested interest in the Plan, and bear interest at a rate commensurate with local prevailing rates at the time funds are borrowed, as determined quarterly by the Plan administrator. Principal and interest is paid ratably through payroll deductions. Loan terms range from 1 to 6 years and Participants may not have more than two loans outstanding at any time. As of December 31, 2014, participant loans have maturities through 2019 at interest rates ranging from 4.25 percent to 10.25 percent.

Payment of Benefits — On termination of service Company (including termination of service due to death, disability, or retirement), a participant may generally elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or installment payments. In addition, participants may receive a distribution from the Plan in cases of financial hardship.

Forfeited Accounts — At December 31, 2014 and 2013, forfeited nonvested accounts totaled \$11,884.88 and \$8,058.79, respectively. These accounts will be used to reduce future employer contributions. During the year ended December 31, 2014, employer contributions were reduced by \$0 from forfeited nonvested accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates — The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Risks and Uncertainties — The Plan utilizes various investment instruments, including common stock, registered investment companies, and a stable value fund. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. 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 term and that such change could materially affect the amounts reported in the financial statements.

Investment Valuation and Income Recognition — The Plan's investments are stated at fair value. Fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. The stable value fund is stated at fair value and then adjusted to contract value as described below. Fair value of the stable value fund is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations. Fair value is the net asset value of its underlying investments, and contract value is principal plus accrued interest. Participant loans are valued at the outstanding loan balances, which approximates fair value.

In accordance with GAAP, the stable value fund is included at fair value in participant-directed investments in the statements of net assets available for benefits, and an additional line item is presented representing the adjustment from fair value to contract value. The statement of changes in net assets available for benefits is presented on a contract value basis.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Valuation of Investments (Securities with no Quoted Market Prices) — Amounts for securities that have no quoted market price represent estimated fair value. Many factors are considered in arriving at that fair value. In general, however, corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings. Investments in certain restricted common stocks are valued at the quoted market price of the issuer's unrestricted common stock, less an appropriate discount. If a quoted market price for unrestricted common stock of the issuer is not available, restricted common stocks are valued at a multiple of current earnings. The multiple chosen is consistent with multiples of similar companies based on current market prices. Mortgages have been valued on the basis of their future principal and interest payments discounted at prevailing interest rates for similar investments. The fair value of real estate investments, principally rental property subject to long-term leases, has been estimated on the basis of future rental receipts and estimated residual values discounted at interest rates commensurate with the risks involved.

Notes Receivable from Participants — Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are recorded as distributions based on the terms of the Plan document.

Administrative Expenses — The Company provides certain administrative and accounting services to the Plan at no cost. Most administrative expenses are paid directly by the Plan sponsor and include audit fees and legal fees. Administrative expenses incurred by the Plan include loan fees charged directly to the participants' accounts and investment management fees which are netted against investment returns.

Payment of Benefits — Benefit payments to participants are recorded upon distribution. There were no amounts allocated to accounts of persons who had elected to withdraw from the Plan, but have not yet been paid at December 31, 2014 and 2013.

Transfers — Along with the Plan, the Company also sponsors a 401(k) plan for salary employees. If employees change their hourly or salary status during the year, their account balances are transferred into the corresponding plan. For the year ended December 31, 2013, plan transfers to the salary plan were \$0.

Excess Contributions Payable — The Plan is required to return contributions received during the Plan year in excess of the IRC limits. There was no excess contributions payable as of December 31, 2014 and 2013.

Subsequent Events — Subsequent events were evaluated through October 13, 2015, the date the financial statements were available to be issued. Plan management has determined that there were no

subsequent events requiring financial statement disclosure or recognition.

3. FAIR VALUE MEASUREMENTS

ASC 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, as follows: Level 1, which refers to securities valued using unadjusted quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The Plan's policy is to recognize significant transfers between levels at the actual date of the event.

Asset Valuation Techniques — Fixed income separate accounts are categorized as Level 2. They are valued using third-party pricing services. These services may use, for example, model-based pricing methods that utilize observable market data as inputs. Broker dealer bids or quotes of securities with similar characteristics may also be used.

The following table provides examples of inputs that are commonly relevant for valuing particular classes of fixed-income securities in which the Plan invests. These classifications are not exclusive, and any of the inputs may be used to value any other class of fixed-income security.

Fixed-Income Class	Examples of Standard Inputs
Corporate bonds	Standard inputs and events affecting market sectors and individual issuer credit worthiness
U.S. Treasuries, U.S. government agencies, state and local obligations, non-US government securities	Standard inputs and Treasury curves and spreads
Mortgage backed securities, asset backed securities	Prepayment speeds, actual pool, and collateral information
All	Trade execution data, live trading levels, cash flows, bids, offers, quotes, spreads, indices, Treasury curves, observed market movements, volatility, specific terms and conditions (collectively referred to as “standard inputs”)

Cash equivalents held are primarily short-term money market commingled funds that are categorized as Level 2. They are valued at cost plus accrued interest which approximates fair value.

Investments in common collective trust funds are valued based upon the redemption price of units held by the Plan, which is based on the current fair value of the common collective trust funds underlying assets. Unit values are determined by the financial institution sponsoring such funds by dividing the fund’s net assets at fair value by its units outstanding at the valuation dates. Investments in common collective trust funds are categorized as Level 2.

U.S. and global equity separate accounts are categorized as Level 1 if the securities trade on national or international exchanges and are valued at their last reported closing price.

The Company’s common stock is valued at the closing price reported on the active market on which the securities are traded on the last business day of the Plan year. The Company’s common stock is categorized as Level 1.

Shares of registered investment companies held are primarily categorized as Level 1. They are valued at quoted market prices that represent the net asset value of shares held at Plan year-end.

Derivative instruments are generally valued using model based pricing methods and are categorized as Level 3. Inputs may include, for example, notional amounts, currency, maturity date, and payment frequency.

The following tables set forth by level within the fair value hierarchy a summary of the Plan's investments measured at fair value on a recurring basis at December 31, 2014 and 2013.

	Fair Value Measurements at December 31, 2014, Using			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Registered Investment Companies:				
Small cap value fund	\$ 55,864			\$ 55,864
Large growth fund	521,031			521,031
High yield fund	107,475			107,475
Specialty fund	38,321			38,321
Balance/hybrid funds	36,534			36,534
International/global funds	36,006			36,006
Small value fund	3,470			3,470
Blended investment (Lifecycle fund)	3,454,003			3,454,003
Bond fund	175,457			175,457
Mid-cap fund	62,956			62,956
Other	10,297			10,297
Total registered investment companies	4,501,414			4,501,414
Fixed Income — stable value fund		605,046		605,046
Total	\$ 4,501,414	\$ 605,046	\$	\$ 5,106,460

	Fair Value Measurements at December 31, 2013, Using			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Registered Investment Companies:				
Small cap value fund	\$ 31,982			\$ 31,982
Large growth fund	414,586			414,586
High yield fund	90,529			90,529
Specialty fund	24,833			24,833
Balance/hybrid funds	22,907			22,907
International/global funds	50,764			50,764
Small value fund	1,057			1,057
Lifecycle fund	3,474,385			3,474,385
Bond fund	156,612			156,612
Large blend	39,993			39,993
Other	10,087			10,087
Total registered investment companies	4,317,735			4,317,735
Fixed Income — stable value fund		750,522		750,522
Total	\$ 4,317,735	\$ 750,522	\$	\$ 5,068,257

The valuation methods as described in Note 2 may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

For the year ended December 31, 2014, there were no significant transfers in or out of Levels 1, 2 or 3.

4. INVESTMENTS

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits at December 31, 2014 and 2013, are as follows:

	2014	2013
Fidelity Freedom 2010 (1)	15,681	237,117
Fidelity Freedom 2020 (1)	1,339,118	1,370,149
Fidelity Managed Income Portfolio (1)	605,046	739,209
Fidelity Freedom 2015 (1)	172,222	213,166
Fidelity Freedom 2025 (1)	646,656	422,595
Fidelity Freedom 2035 (1)	362,432	299,761
Janus Research T	268,565	223,237

(1) Represents a party-in-interest to the Plan

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

Common/Collective Trust and Registered Investment Company (1)	\$ (50,818)
Net appreciation (depreciation) in fair value of investments	<u>\$ (50,818)</u>

(1) Represents a party-in-interest to the Plan.

5. STABLE VALUE FUND

The stable value fund (the "Fund") is a collective trust fund sponsored by Fidelity. The beneficial interest of each participant is represented by units. Units are issued and redeemed daily at the Fund's constant net asset value (NAV) of \$1 per unit. Distribution to the Fund's unit holders is declared daily from the net investment income and automatically reinvested in the Fund on a monthly basis, when paid. It is the policy of the Fund to use its best efforts to maintain a stable net asset value of \$1 per unit; although there is no guarantee that the Fund will be able to maintain this value.

Participants ordinarily may direct the withdrawal or transfer of all or a portion of their investment at contract value. Contract value represents contributions made to the Fund, plus earnings, less participant withdrawals and administrative expenses. The Fund imposes certain restrictions on the Plan, and the Fund itself may be subject to circumstances that affect its ability to transact at contract

value as described in the following paragraphs. Plan management believes that the occurrence of events that would cause the Fund to transact at less than contract value is not probable.

For the years ended December 31, 2014 and 2013, the effective annual yield for the Stable Value Fund was approximately 1.67% and 1.54%, respectively, and the crediting interest rate to participants was approximately 1.07% and 0.89%, respectively.

Limitations on the Ability of the Fund to Transact at Contract Value

Restrictions on the Plan — Participant-initiated transactions are those transactions allowed by the Plan, including withdrawals for benefits, loans, or transfers to noncompeting funds within a plan, but excluding withdrawals that are deemed to be caused by the actions of the Plan Sponsor. The following employer-initiated events may limit the ability of the Fund to transact at contract value:

- A failure of the Plan or its trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA
- Any communication given to Plan participants designed to influence a participant not to invest in the Fund or to transfer assets out of the Fund
- Any transfer of assets from the Fund directly into a competing investment option
- The establishment of a defined contribution plan that competes with the Plan for employee contributions
- Complete or partial termination of the Plan or its merger with another plan

Circumstances That Affect the Fund — The Fund invests in assets, typically fixed income securities or bond funds, and enters into “wrapper” contracts issued by third parties. A wrap contract is an agreement by another party, such as a bank or insurance company to make payments to the Fund in certain circumstances. Wrap contracts are designed to allow a stable value portfolio to maintain a constant NAV and protect a portfolio in extreme circumstances. In a typical wrap contract, the wrap issuer agrees to pay a portfolio the difference between the contract value and the market value of the underlying assets once the market value has been totally exhausted.

The wrap contracts generally contain provisions that limit the ability of the Fund to transact at contract value upon the occurrence of certain events. These events include:

- Any substantive modification of the Fund or the administration of the Fund that is not consented to by the wrap issuer
- Any change in law, regulation, or administrative ruling applicable to a plan that could have a material adverse effect on the Fund’s cash flow
- Employer-initiated transactions by participating plans as described above

In the event that wrap contracts fail to perform as intended, the Fund’s NAV may decline if the market value of its assets declines. The Fund’s ability to receive amounts due pursuant to these wrap contracts is dependent on the third-party issuer’s ability to meet their financial obligations. The wrap issuer’s

ability to meet its contractual obligations under the wrap contracts may be affected by future economic and regulatory developments.

The Fund is unlikely to maintain a stable NAV if, for any reason, it cannot obtain or maintain wrap contracts covering all of its underlying assets. This could result from the Fund's inability to promptly find a replacement wrap contract following termination of a wrap contract. Wrap contracts are not transferable and have no trading market. There are a limited number of wrap issuers. The Fund may lose the benefit of wrap contracts on any portion of its assets in default in excess of a certain percentage of portfolio assets.

6. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for investment management services were \$5,584 and \$6,100 respectively for the years ended December 31, 2014 and 2013.

7. PLAN TERMINATION

Although it has not expressed any intention 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 set forth in ERISA. In the event that the Plan is terminated, participants would become 100% vested in their accounts.

8. FEDERAL INCOME TAX STATUS

The Plan uses a prototype plan document sponsored by Fidelity. Fidelity received an opinion letter from the Internal Revenue Service (IRS), dated March 31, 2008, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

9. INFORMATION CERTIFIED BY THE TRUSTEE

The following is a summary of the unaudited information regarding the Plan as of December 31, 2014 and 2013, and for the year ended December 31, 2014, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by Fidelity, the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	2014	2013
Statements of net assets available for benefits:		
Investments at fair value:		
Shares of common/collective trust	\$ 605,046	\$ 750,522
Shares of registered investment companies	4,501,414	4,317,735
Adjustment from fair value to contract value for fully benefit-responsive stable value fund	(8,844)	(11,313)
Statement of changes in net assets:		
Interests and dividends	\$ 330,863	\$ 195,265
Net appreciation (depreciation) in fair value of investments	(50,818)	468,480
Registered investment companies		

Supplemental schedule: All investment balances and information included in the supplemental schedule of assets (held at end of year).

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

A reconciliation of net assets available for benefits per the financial statements to the total net assets per the Form 5500 as of December 31, 2014 and 2013, and the increase (decrease) in net assets per the financial statements to the net income (loss) per the Form 5500 for the year ended December 31, 2014, is as follows:

	2014	2013
Net assets available for benefits per the financial statements	\$ 5,452,084	\$ 5,358,313
Adjustment from contract value to fair value for fully benefit-responsive stable value fund	\$ 8,844	\$ 11,313
Participant contributions receivable	(8,975)	(12,121)
Employer contributions receivable	<u>(61,773)</u>	<u>(67,433)</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,390,180</u>	<u>\$ 5,290,072</u>
Increase (decrease) in net assets per the financial statements:	\$ 93,771	\$ 601,513
Adjustment from contract value to fair value for fully benefit-responsive stable value fund	(2,469)	(12,427)
Participant contributions receivable - December 31, 2012		19,192
Employer contributions receivable - December 31, 2012		77,184
Participant contributions receivable - December 31, 2013	12,121	(12,121)
Employer contributions receivable - December 31, 2013	67,433	(67,433)
Participant contributions receivable - December 31, 2014	(8,975)	-
Employer contributions receivable - December 31, 2014	<u>(61,773)</u>	<u>-</u>
Net income per Form 5500	<u>\$ 100,108</u>	<u>\$ 605,908</u>

For the year ended December 31, 2014, the following is a reconciliation of contributions per the financial statements to the Form 5500:

Total participant contributions per the financial statements	\$ 357,257
Add participant contributions receivable — December 31, 2013	12,121
Deduct participant contributions receivable — December 31, 2014	<u>(8,975)</u>
Total participant contributions per the Form 5500	<u>\$ 360,403</u>
Total employer contributions per the financial statements	\$ 281,864
Add employer contributions receivable — December 31, 2013	67,433
Deduct employer contributions receivable — December 31, 2014	<u>(61,773)</u>
Total employer contributions per the Form 5500	<u>\$ 287,524</u>

* * * * *

SUPPLEMENTAL SCHEDULE

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2014**

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Management Trust Company	Fidelity Capital & Income	**	\$ 107,475
*	Fidelity Management Trust Company	Fidelity Value	**	36,328
*	Fidelity Management Trust Company	Fidelity Real Estate Investment	**	38,321
*	Fidelity Management Trust Company	Fidelity Balanced	**	36,534
*	Fidelity Management Trust Company	Fidelity International Discovery	**	36,006
*	Fidelity Management Trust Company	Fidelity Cap Appreciation	**	160,519
*	Fidelity Management Trust Company	Fidelity Disciplined Equity	**	9,078
*	Fidelity Management Trust Company	Fidelity STK SEL Small Cap	**	3,471
*	Fidelity Management Trust Company	Fidelity Freedom Income	**	25,051
*	Fidelity Management Trust Company	Fidelity Freedom 2000	**	-
*	Fidelity Management Trust Company	Fidelity Freedom 2010	**	15,681
*	Fidelity Management Trust Company	Fidelity Freedom 2020	**	1,339,118
*	Fidelity Management Trust Company	Fidelity Freedom 2030	**	250,041
*	Fidelity Management Trust Company	Fidelity Managed Income Portfolio	**	605,046
*	Fidelity Management Trust Company	Fidelity Freedom 2040	**	204,613
*	Fidelity Management Trust Company	Fidelity Total Bond	**	165,457
*	Fidelity Management Trust Company	Fidelity Freedom 2015	**	172,222
*	Fidelity Management Trust Company	Fidelity Freedom 2025	**	646,656
*	Fidelity Management Trust Company	Fidelity Freedom 2035	**	362,432
*	SPTN 500 Index Adv	SPTN 500 Index Adv	**	46,479
*	Fidelity Management Trust Company	Fidelity Freedom 2045	**	202,360
*	Fidelity Management Trust Company	Fidelity Freedom 2050	**	235,726
*	SPTN US Bond Idx Adv	SPTN US Bond Idx Adv	**	10,000
*	Fidelity Management Trust Company	Fidelity Freedom 2055	**	102
*	Loomis Small Cap Value R	Loomis Small Cap Value R	**	36,024
*	Janus Research Fund	Janus Research T	**	268,565
*	Northern Small Cap Value	Northern Small Cap Value	**	19,840
*	Allnz NFJ DIV VAL AD	Allnz NFJ DIV VAL AD	**	36,390
*	Col/Acorn Select Z	Col/Acorn Select Z	**	26,628
*	Third Avenue Value	Third Avenue Value IS	**	10,297
*	Notes receivable from participants	Varying rates of interest 4.25% - 10.25% with varying maturity dates through December 2018	**	<u>283,720</u>
	Total			<u>\$ 5,390,180</u>

* Party-in-interest.

** Cost information is not required for participant-directed investments and therefore is not included.

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID CAPITAL & INCOME
COST - 0
CURRENT VALUE - 107425

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID VALUE
COST - 0
CURRENT VALUE - 36328

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID REAL ESTATE INV
COST - 0
CURRENT VALUE - 38321

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID BALANCED
COST - 0
CURRENT VALUE - 36534

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID INTL DISCOVERY
COST - 0
CURRENT VALUE - 36006

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID CAP APPRECIATION
COST - 0
CURRENT VALUE - 160519

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID DISC EQUITY
COST - 0
CURRENT VALUE - 9078

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID STK SEL SMALL
COST - 0
CURRENT VALUE - 3471

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM INCOME
COST - 0
CURRENT VALUE - 25051

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2000
COST - 0
CURRENT VALUE - 0

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2010
COST - 0
CURRENT VALUE - 15681

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2020
COST - 0
CURRENT VALUE - 1339118

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2030
COST - 0
CURRENT VALUE - 250041

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID MGD INCOME PORT
COST - 0
CURRENT VALUE - 605046

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2040
COST - 0
CURRENT VALUE - 204613

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID TOTAL BOND
COST - 0
CURRENT VALUE - 165457

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2015
COST - 0
CURRENT VALUE - 172222

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2025
COST - 0
CURRENT VALUE - 646656

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2035
COST - 0
CURRENT VALUE - 362432

PARTY IN INTEREST -
IDENTITY - SPTN 500 INDEX ADV
DESCRIPTION - SPTN 500 INDEX ADV
COST - 0
CURRENT VALUE - 46479

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2045
COST - 0
CURRENT VALUE - 202360

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2050
COST - 0
CURRENT VALUE - 235726

PARTY IN INTEREST -
IDENTITY - SPTN US BOND IDX ADV
DESCRIPTION - SPTN US BOND IDX ADV
COST - 0
CURRENT VALUE - 10000

PARTY IN INTEREST - X
IDENTITY - FID MGMT TRUST
DESCRIPTION - FID FREEDOM 2055
COST - 0
CURRENT VALUE - 102

PARTY IN INTEREST -
IDENTITY - LOOMIS SMALL CAP VAL
DESCRIPTION - LOOMIS SM CAP VAL R
COST - 0
CURRENT VALUE - 36024

PARTY IN INTEREST -
IDENTITY - JANUS RESEARCH FUND
DESCRIPTION - JANUS RESEARCH T
COST - 0
CURRENT VALUE - 268565

PARTY IN INTEREST -
IDENTITY - NORTHERN SM CAP VAL
DESCRIPTION - NORTHERN SM CAP VAL
COST - 0
CURRENT VALUE - 19840

PARTY IN INTEREST -
IDENTITY - ALLNZ NFJ DIV VAL AD
DESCRIPTION - ALLNZ NFJ DIV VAL AD
COST - 0
CURRENT VALUE - 36390

PARTY IN INTEREST -
IDENTITY - COL/ACORN SELECT Z
DESCRIPTION - COL/ACORN SELECT Z
COST - 0
CURRENT VALUE - 26628

PARTY IN INTEREST -
IDENTITY - THIRD AVENUE VALUE
DESCRIPTION - THIRD AVENUE VAL IS
COST - 0

CURRENT VALUE - 10297

PARTY IN INTEREST - X
IDENTITY - VARIOUS PARTICIPANTS
DESCRIPTION - PARTICIPANT LOANS
COST - 0
CURRENT VALUE - 283720