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
COSTA FARMS, LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/15/1997

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

22290 SW 162 AVENUE
MIAMI, FL 33170

22290 SW 162 AVENUE
MIAMI, FL 33170

2b Employer Identification Number (EIN)
27-1453116

2c Plan Sponsor's telephone number
305-247-3248

2d Business code (see instructions)
111400

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.	10/16/2015	JOSE ALVAREZ
	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**	2275
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)**	2143
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	2148
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	115
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	2267
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	2267
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	524
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
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 3D 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[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] 1 **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
COSTA FARMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COSTA FARMS, LLC

D Employer Identification Number (EIN)
27-1453116

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

GREAT-WEST LIFE & ANNUITY 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
84-0467907	68322	332285-01	10	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
504	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

GERALD SILVERMAN
SOUTHEAST INVESTMENTS NC INC.
332285-01
PALMETTO BAY, FL 33157

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
302			3

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

MANUEL ALONSO
MASSACHUSETTS MUTUAL LIFE INS. CO.
2100 PONCE DE LEON BLVD, 6TH FLOOR
CORAL GABLES, FL 33134

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
202			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		**(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	238625
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

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 ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	232261
c	Additions: (1) Contributions deposited during the year	7c(1)	12507		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	3303		
	(4) Transferred from separate account	7c(4)	1306895		
	(5) Other (specify below)	7c(5)	2504		
	▶ FORFEITURES				
	(6)Total additions			7c(6)	1325209
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	1557470
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	18635		
	(2) Administration charge made by carrier	7e(2)	137		
	(3) Transferred to separate account	7e(3)	1300073		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	1318845
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	238625

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	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
COSTA FARMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COSTA FARMS, LLC

D Employer Identification Number (EIN)
27-1453116

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

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

(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

(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

(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

(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

(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)

GREAT-WEST LIFE & ANNUITY INS. CO.

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	6867	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

HR RETIREMENT SERVICES, LLC.

10446 NW 31 TERRACE
MIAMI, FL 33172

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	CONSULTING	5617	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

PO BOX 8089
BOSTON, MA 02266-8089

(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?
55	BROKER/ADVISER	0	Yes [X] No [ ]	Yes [ ] No [X]	5738	Yes [ ] No [X]

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)

PENSION SERVICES, INC.

3150 SW 38TH AVENUE, SUITE 900
MIAMI, FL 33146

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	13771	Yes [X] No [ ]	Yes [ ] No [X]	6414	Yes [ ] No [X]

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

SOUTHEAST INVESTMENTS NC INC.

820 TYVOLA ROAD, SUITE 104
CHARLOTTE, NC 28217

(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?
55	BROKER/ADVISOR	0	Yes [X] No [ ]	Yes [ ] No [X]	8600	Yes [ ] No [X]

(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
MASSACHUSETTS MUTUAL LIFE INS. CO.	55	5738

(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.
GREAT-WEST LIFE & ANNUITY INS. CO. 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	OTHER COMMISSIONS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PENSION SERVICES, INC.	13	6414

(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.
GREAT-WEST LIFE & ANNUITY INS. CO. 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	TPA ALLOWANCE PAYMENT

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
SOUTHEAST INVESTMENTS NC INC.	55	8600

(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.
GREAT-WEST LIFE & ANNUITY INS. CO. 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	OTHER COMMISSIONS

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
COSTA FARMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COSTA FARMS, LLC

D Employer Identification Number (EIN)
27-1453116

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	6403	8701
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	124911	148776
(2) Participant contributions	1b(2)	3461	64228
(3) Other	1b(3)	0	721
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	182463	361765
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5272503	7038981
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	5589741	7623172
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5589741	7623172

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)	148376	
(B) Participants	2a(1)(B)	784894	
(C) Others (including rollovers)	2a(1)(C)	161320	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1094590
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	9252	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9252
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	314063	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		314063
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(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)		-11327
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1406578
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	641926	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		641926
f Corrective distributions (see instructions)	2f		61779
g Certain deemed distributions of participant loans (see instructions)	2g		4997
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	20878	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		20878
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		729580
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		676998
l Transfers of assets:			
(1) To this plan	2l(1)		1356433
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [ ] 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: GRANT THORNTON, LLP **(2)** EIN: 36-6055558

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		34222
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

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

A Name of plan
COSTA FARMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COSTA FARMS, LLC

D Employer Identification Number (EIN)
27-1453116

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): 84-0467907

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):



Financial Statements and Report of Independent Certified Public Accountants

Costa Farms, LLC 401(k) Plan

December 31, 2014 and 2013

Contents

	Page
Report of Independent Certified Public Accountants	1 - 2
Statements of net assets available for benefits	3
Statement of changes in net assets available for benefits	4
Notes to financial statements	5 - 14
Supplemental information	
Schedule H, Line 4a – Schedule of delinquent participant contributions	16
Schedule H, Line 4i – Schedule of assets (held at end of year)	17

Grant Thornton LLP
1301 International Parkway, Suite 300
Fort Lauderdale, FL 33323-2874

T 954.768.9900
F 954.768.9908

801 Brickell Avenue, Suite 2450
Miami, FL 33131-4944

T 305.341.8040
F 305.341,8099
GrantThornton.com
linkd.in/GrantThorntonUS
twitter.com/GrantThorntonUS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Trustees
Costa Farms, LLC 401(k) Plan

Report on the financial statements

We were engaged to audit the accompanying financial statements of Costa Farms, LLC 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 statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note J, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2014 and 2013, and for the year ended December 31, 2014, stating that the certified information provided to the Plan administrator is complete and accurate.

Grant Thornton

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.

Supplementary information

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (held at end of year) as of December 31, 2014 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2014 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information 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 schedules.

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 certified information described in Note J, 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.

Grant Thornton LLP

Miami, Florida
October 15, 2015

Costa Farms, LLC 401(k) Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	2014	2013
ASSETS		
Investments, at fair value	$ 7,047,682	$ 5,278,906
Receivables:		
Notes receivable from participants	361,765	182,463
Employer contributions	148,776	124,911
Participant contributions	73,156	-
Total receivables	583,697	307,374
Total assets	7,631,379	5,586,280
LIABILITIES		
Excess contributions payable	73,424	102,238
Net assets available for benefits	$ 7,557,955	$ 5,484,042

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

Costa Farms, LLC 401(k) Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2014

Additions to net assets attributed to:	
Investment income:	
Net depreciation in fair value of investments	$ (11,028)
Dividend and interest income	313,768
Net investment income	302,740
Interest income on notes receivable from participants	9,252
Contributions:	
Participant	798,254
Employer	133,075
Rollover	161,320
Total contributions	1,092,649
Total additions	1,404,642
Deductions from net assets attributed to:	
Benefits paid to participants	709,660
Administrative expenses	19,288
Total deductions	728,948
Net increase in net assets available for benefits prior to transfer	675,694
Transfer in from merged plan (includes $98,870 of loans receivable from participants)	1,398,219
Net assets available for benefits:	
Beginning of year	5,484,042
End of year	$ 7,557,955

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

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Costa Farms, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan Sponsor is Costa Nursery Farms, LLC (the "Company" or "Sponsor").

General

The Plan is a defined contribution plan covering all eligible employees of Costa Farms, LLC ("Costa") and certain affiliated companies. Employees who are age 21 or older, with one year and 1,000 hours of service are eligible for participation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Contributions

Each year, participants may elect to contribute up to their entire eligible pre-tax compensation as defined in the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may also contribute amounts representing distributions from other qualified plans ("rollovers").

Costa may make a discretionary matching contribution equal to a percentage of the participant's contribution or additional contributions at the discretion of Costa. For 2014, Costa made a matching contribution equal to 20% of the participant's contribution that does not exceed 10% of the participant's eligible compensation as defined in the Plan.

All contributions during the Plan year are subject to a maximum dollar limitation established by the Internal Revenue Code ("IRC"). For the year ended December 31, 2014, the total maximum allowable tax-deferred contribution to the Plan under the IRC from employee sources was $17,500 and an additional $5,500 catch-up contribution for eligible employees.

Contributions received from participants for 2014 are net of excess deferral contributions of approximately $82,000, as required to satisfy the relevant nondiscrimination provisions of the Plan. This amount has been accrued as a liability at December 31, 2014.

Investment Options

Upon enrollment in the Plan, a participant may direct their contributions plus actual earnings thereon to be invested in any of the investment options offered by the Plan. Participants may change their investment options daily.

(continued)

NOTE A - DESCRIPTION OF THE PLAN - Continued

Participant Accounts

Each participant's account is credited with the participant's contributions, any discretionary Costa contributions, and a proportionate share of Plan earnings, and charged with an allocation of administrative expenses as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Prior to August 1, 2006, the Plan provided for 100% immediate vesting for all Company contributions. As of August 1, 2006, all newly eligible participants entering the Plan will vest in Costa contributions based upon the following schedule:

Years of Service	Percentage Vested
One year	20%
Two years	40%
Three years	60%
Four years	80%
Five years or more	100%

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $500 and up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range up to five years, with the exception of loans used for the purchase of personal residence loans, which can range up to 30 years. The loans are secured by the balance in the participant's account and bear interest at 1% over the Prime Rate published in the Wall Street Journal on the first business day of the month the loan is originated. Principal and interest is paid ratably through payroll deductions.

Forfeited Accounts

Forfeitures of nonvested account balances are used by Costa to reduce the discretionary matching contributions or Plan expenses for the plan year in which the forfeiture occurs. As of December 31, 2014 and 2013, there was an immaterial amount of forfeited non-vested accounts. These accounts will be used to reduce future Costa discretionary matching contributions or Plan expenses.

(continued)

NOTE A - DESCRIPTION OF THE PLAN - Continued

Payment of Benefits

Upon termination of service, a participant is entitled to the value of the participant's vested interest in his or her account. If the vested interest is greater than $5,000, a participant may elect to have the funds remain in the Plan until age 70½. Participants should refer to the Plan documents for a full description of the distribution methods offered by the Plan.

Benefits are recorded as deductions from net assets available for benefits when paid.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of changes in net assets available for benefits is prepared on a contract value basis. At December 31, 2014 and 2013, the contract value of the Plan's investment in the Guaranteed Investment approximated fair value.

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of mutual funds are valued at the net asset value ("NAV") of shares held by the Plan at year end. The fair value of the Great-West Key Guaranteed Portfolio Fund is based on a discounted cash flow valuation methodology where the interest rate for this portfolio investment contract is reset at least as frequently as annually.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. The mutual funds provide for daily redemptions by the Plan at reported NAV with no advance notice requirement.

(continued)

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net depreciation in Fair Value of Investments

Net realized and unrealized depreciation of investments is recorded in the accompanying statement of changes in net asset available for benefits as net appreciation in fair value of investments and includes realized gains and losses on investments bought and sold as well as held during the year, as well as unrealized gains and losses on investments held as of the end of the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principle balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the Plan document.

Administration of the Plan

Certain administrative functions are performed by officers or employees of Costa. No such officers or employees receive compensation from the Plan. Certain administration expenses, such as professional fees, are paid directly by Costa. Fees paid by Costa were approximately $14,500 for 2014.

NOTE C - RISKS AND UNCERTAINTIES

The Plan provides for investment options in a variety of investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, market volatility, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

NOTE D - INVESTMENTS

The following presents investments that represent five percent or more of the Plan's net assets at December 31:

	2014	2013
Great-West SF Lifetime 2035 G1	$ 1,724,817	$ 1,536,872
Great-West SF Lifetime 2025 G1	1,075,712	751,266
Great-West SF Lifetime 2045 G1	930,564	850,738
Great-West Lifetime 2025 II T1	888,606	663,851
Great-West SF Lifetime 2015 G1	848,791	391,096

During 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated in value by approximately $11,000.

NOTE E - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into a benefit responsive investment contract, the Key Guaranteed Portfolio Fund, with Great-West Life & Annuity Insurance Company ("Great-West"), which is also related to the custodian of the Plan. Great-West maintains the contributions in a general account. The Key Guaranteed Portfolio Fund is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, as stated in the contract, and prevailing market conditions. The interest crediting rate is reset quarterly. The average yields for the years ended December 31, 2014 and 2013 were 1.25% and 1.26%, respectively.

NOTE F - FAIR VALUE MEASUREMENTS

Accounting Standards Codification (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. 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 are described as follows:

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

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

(continued)

NOTE F - FAIR VALUE MEASUREMENTS - Continued

Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds – Valued at the net asset value ("NAV") of shares held by the Plan at year-end.

Guaranteed Investment Contract – Valued using a discounted cash flow valuation methodology, where the interest rate for the portfolio investment contract is reset at least as frequently as annually.

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

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

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Specialty	$ 182,706	$ -	$ -	$ 182,706
Large Cap Funds	141,849	-	-	141,849
Mid Cap Funds	89,805	-	-	89,805
Small Cap Funds	66,025	-	-	66,025
International Funds	73,923	-	-	73,923
Bond Funds	51,398	-	-	51,398
Asset Allocation Funds	476,868	-	-	476,868
Targeted Date Funds	5,726,483	-	-	5,726,483
Guaranteed Investment	-	-	238,625	238,625
Total investments	$ 6,809,057	$ -	$ 238,625	$ 7,047,682

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 investments for the year ended December 31, 2014:

	Guaranteed Investment
Balance, beginning of year	$ 232,261
Interest income	2,784
Purchases, sales, issuances and settlements (net)	3,580
Balance, end of year	$ 238,625

(continued)

NOTE F - FAIR VALUE MEASUREMENTS - Continued

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

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Specialty	$ 204,844	$ -	$ -	$ 204,844
Large Cap Funds	86,430	-	-	86,430
Mid Cap Funds	86,567	-	-	86,567
Small Cap Funds	76,363	-	-	76,363
International Funds	57,840	-	-	57,840
Bond Funds	77,049	-	-	77,049
Asset Allocation Funds	58,989	-	-	58,989
Targeted Date Funds	4,398,563	-	-	4,398,563
Guaranteed Investment	-	-	232,261	232,261
Total investments	$ 5,046,645	$ -	$ 232,261	$ 5,278,906

NOTE G - PLAN TERMINATION

Although it has not expressed any intent to do so, Costa has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination, participants will become fully vested in their accounts.

NOTE H - TAX STATUS

The underlying standardized prototype plan has received an opinion letter from the Internal Revenue Service ("IRS") dated March 31, 2008, stating that the written form of the underlying prototype document is qualified under Section 401(a) of the IRC, and that any employer adopting this form of the plan will be considered to have a plan qualified under Section 401(a) of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is being operated in compliance with the applicable requirements of the IRC, and that, therefore, the Plan qualifies under section 401(a) and the related trust is tax-exempt as of December 31, 2014 and 2013. Therefore, no provision for taxes has been included in the Plan's financial statements. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor has indicated that it will take the necessary steps, if any, to maintain the Plan's qualified status.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of

(continued)

NOTE H - TAX STATUS - Continued

December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2011.

NOTE I - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments include a guaranteed investment contract and certain mutual funds managed by Great-West, that is also the custodian of the Plan. Therefore, these transactions qualify as party-in-interest transactions.

Notes receivable from participants are considered party-in-interest transactions.

Administrative expenses paid directly to the custodian totaled approximately $19,000 during the year ended December 31, 2014.

NOTE J - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Great-West Trust Company, LLC has certified that the following data included in the financial statements and supplemental schedule are complete and accurate:

a. Investments and notes receivable from participants, as shown in the statements of net assets available for benefits as of December 31, 2014 and 2013.

b. Net investment income and interest income on notes receivable from participants, as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2014.

c. Schedule H, Line 4i – Schedule of Assets (Held at End of Year), December 31, 2014.

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

NOTE K - PROHIBITED TRANSACTIONS

During 2014, the Plan Sponsor failed to deposit approximately $34,300 of contributions, made up of participant contributions of approximately $23,700 and loan payments of approximately $10,600 within the required timeframe established by the United States Department of Labor ("DOL"). The DOL considers late contributions to be prohibited transactions. The amount of lost earnings on the late deposits totaled $1,127 for the year ended December 31, 2014. As of October 15, 2015, the Company had not made a filing under the Department of Labor's Employee Benefits Security Administration (EBSA), Voluntary Correction Program (VFCP) to correct its breach of failing to remit the contribution timely for the 2014 plan year.

During 2013, the Plan Sponsor failed to deposit approximately $58,000 of contributions, made up of participant contributions of approximately $53,000 and loan payments of $5,000 within the required timeframe established by the United States Department of Labor ("DOL"). The DOL considers late contributions to be prohibited transactions. The amount of lost earnings on the late deposits totaled approximately $80 for the year ended December 31, 2013. All contributions and lost earnings related to this failure to remit contributions timely for the 2013 plan year have been remitted.

NOTE L - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31,	
	2014	2013
Net assets available for benefits per the financial statements	$ 7,557,955	$ 5,484,042
Add: Excess contributions payable	73,424	102,238
Less: Contribution receivables from participants per the financial statements	(73,156)	-
Add: Contribution receivables per Form 5500	64,228	3,461
Add: Other	721	-
Net assets available for benefits per the Form 5500	$ 7,623,172	$ 5,589,741

The following is a reconciliation of contributions per the financial statements to the Form 5500:

	Year Ended December 31, 2014
Total contributions per the financial statements	$ 1,092,649
Add: Excess contributions payable as of December 31, 2014	73,424
Less: Contribution receivables from participants at December 31, 2014 per the financial statements	(73,156)
Less: Other	1,673
Total contributions per the Form 5500	$ 1,094,590

NOTE M - PLAN MERGER

Effective May 15, 2014 the Hermann Engelmann Greenhouses, Inc. 401(k) Profit Sharing Plan was merged into the Plan and participants in the plan began participating in the Plan as of that date. The transfer of assets to the Plan was $1,398,219 and is included in the transfers in from plan merger in the accompanying statement of changes in net assets available for benefits.

NOTE N - SUBSEQUENT EVENTS

The Plan evaluated its December 31, 2014 financial statements for subsequent events through October 15, 2015, the date the financial statements were available to be issued. The Plan is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

SUPPLEMENTAL INFORMATION

Costa Farms, LLC 401(k) Plan

SCHEDULE H, LINE 4a –
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

For the Year Ended December 31, 2014

Applicable Year	Participant Contributions Transferred Late to Plan Check Here if Late Participant Loan Repayments are Included: X	Total That Constitute Non-exempt Prohibited Transactions Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2014	$ 35,379	$ -	$ 35,379	$ -	$ -

Costa Farms, LLC 401(k) Plan

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2014

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*	Great-West SF Lifetime 2035 Fund G1	Mutual Fund	**	$ 1,724,815
*	Great-West SF Lifetime 2025 Fund G1	Mutual Fund	**	1,075,712
*	Great-West SF Lifetime 2045 Fund G1	Mutual Fund	**	930,564
*	Great-West Lifetime 2025 II T1	Mutual Fund	**	888,606
*	Great-West SF Lifetime 2015 Fund G1	Mutual Fund	**	848,791
*	Great-West SF Lifetime 2030 Fund G1	Mutual Fund	**	315,782
	Ivy Science & Technology Y	Mutual Fund	**	79,648
	Invesco Real Estate A	Mutual Fund	**	71,471
*	Great-West SF Lifetime 2055 Fund G1	Mutual Fund	**	69,710
*	Great-West Lifetime 2035 II T1	Mutual Fund	**	61,672
*	Great-West Lifetime 2045 II T1	Mutual Fund	**	60,858
	Pioneer Fundamental Growth A	Mutual Fund	**	54,527
*	Great-West Aggressive Profile II Fund I	Mutual Fund	**	52,929
*	Great-West S&P 500 Index Fund I	Mutual Fund	**	41,163
*	Great-West SF Lifetime 2040 Fund G1	Mutual Fund	**	40,710
*	Great-West SF Lifestime 2020 Fund G1	Mutual Fund	**	37,304
	Lord Abbett Value Opportunities A	Mutual Fund	**	34,428
*	Great-West Lifetime 2055 II T1	Mutual Fund	**	33,827
*	Great-West Lifetime 2015 II T1	Mutual Fund	**	31,928
	MFS Utilities A	Mutual Fund	**	31,587
*	Great-West S&P Small Cap Index 600 Index Fund I	Mutual Fund	**	30,236
	American Century Mid Cap Value A	Mutual Fund	**	29,840
	Ridgeworth Large Cap Value Equity I	Mutual Fund	**	28,963
	Heartland Value Plus	Mutual Fund	**	27,272
*	Great-West Rowe Price Mid-Cap Growth Fund I	Mutual Fund	**	25,537
	Franklin High Income R	Mutual Fund	**	21,481
	American Funds Europacific Growth - R3	Mutual Fund	**	21,385
	Pimco Total Return Admin	Mutual Fund	**	20,910
	Oakmark International II	Mutual Fund	**	19,693
*	Great-West SF Lifetime 2050 Fund G1	Mutual Fund	**	15,572
*	Great-West Moderate Profile II Fund I	Mutual Fund	**	11,422
	American Funds Capital World G/I R3	Mutual Fund	**	12,912
	Lazard Emerging Markets Open	Mutual Fund	**	10,996
	Pace Government Secs Fixed Income Y	Mutual Fund	**	9,008
	Nuveen Small Cap Select A	Mutual Fund	**	8,516
	Oppenheimer International Growth A	Mutual Fund	**	8,266
	American Funds Fundamental R3	Mutual Fund	**	7,918
	American Funds Growth Fund of America R3	Mutual Fund	**	4,800
	Diamond Hill Large Cap A	Mutual Fund	**	3,162
*	Great-West Conservative Profile II Fund I	Mutual Fund	**	3,149
*	Great-West SF Balanced Fund G1	Mutual Fund	**	1,315
	Legg Mason BW Global Opps BD A	Mutual Fund	**	672
*	Notes receivable from participants	Loans, interest rates ranging from 4.25% to 5.25%	**	361,765
*	Great-West Key Guaranteed Portfolio Fund	Guaranteed Investment	**	238,625
				$ 7,409,447

* Represents a party-in-interest.
** Not applicable as the Plan is participant directed.

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
- ☒ 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
Costa Farms, LLC 401(k) Plan

1b Three-digit plan number (PN) ▸ 001

1c Effective date of plan 06/15/1997

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

22290 SW 162 Avenue

Miami FL 33170

22290 SW 162 Avenue

Miami FL 33170

2b Employer Identification Number (EIN) 27-1453116

2c Plan Sponsor's telephone number (305) 247-3248

2d Business code (see instructions) 111400

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

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

SIGN HERE	Signature of plan administrator	Date 10/15/15	Enter name of individual signing as plan administrator: Jose Alvarez
SIGN HERE	Signature of employer/plan sponsor	Date 10/15/15	Enter name of individual signing as employer or plan sponsor: Jose Alvarez
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)

Costa Farms, LLC 401(k) Plan

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2014

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*	Great-West SF Lifetime 2035 Fund G1	Mutual Fund	**	$ 1,724,815
*	Great-West SF Lifetime 2025 Fund G1	Mutual Fund	**	1,075,712
*	Great-West SF Lifetime 2045 Fund G1	Mutual Fund	**	930,564
*	Great-West Lifetime 2025 II T1	Mutual Fund	**	888,606
*	Great-West SF Lifetime 2015 Fund G1	Mutual Fund	**	848,791
*	Great-West SF Lifetime 2030 Fund G1	Mutual Fund	**	315,782
	Ivy Science & Technology Y	Mutual Fund	**	79,648
	Invesco Real Estate A	Mutual Fund	**	71,471
*	Great-West SF Lifetime 2055 Fund G1	Mutual Fund	**	69,710
*	Great-West Lifetime 2035 II T1	Mutual Fund	**	61,672
*	Great-West Lifetime 2045 II T1	Mutual Fund	**	60,858
	Pioneer Fundamental Growth A	Mutual Fund	**	54,527
*	Great-West Aggressive Profile II Fund I	Mutual Fund	**	52,929
*	Great-West S&P 500 Index Fund I	Mutual Fund	**	41,163
*	Great-West SF Lifetime 2040 Fund G1	Mutual Fund	**	40,710
*	Great-West SF Lifestime 2020 Fund G1	Mutual Fund	**	37,304
	Lord Abbett Value Opportunities A	Mutual Fund	**	34,428
*	Great-West Lifetime 2055 II T1	Mutual Fund	**	33,827
*	Great-West Lifetime 2015 II T1	Mutual Fund	**	31,928
	MFS Utilities A	Mutual Fund	**	31,587
*	Great-West S&P Small Cap Index 600 Index Fund I	Mutual Fund	**	30,236
	American Century Mid Cap Value A	Mutual Fund	**	29,840
	Ridgeworth Large Cap Value Equity I	Mutual Fund	**	28,963
	Heartland Value Plus	Mutual Fund	**	27,272
*	Great-West Rowe Price Mid-Cap Growth Fund I	Mutual Fund	**	25,537
	Franklin High Income R	Mutual Fund	**	21,481
	American Funds Europacific Growth - R3	Mutual Fund	**	21,385
	Pimco Total Return Admin	Mutual Fund	**	20,910
	Oakmark International II	Mutual Fund	**	19,693
*	Great-West SF Lifetime 2050 Fund G1	Mutual Fund	**	15,572
*	Great-West Moderate Profile II Fund I	Mutual Fund	**	11,422
	American Funds Capital World G/I R3	Mutual Fund	**	12,912
	Lazard Emerging Markets Open	Mutual Fund	**	10,996
	Pace Government Secs Fixed Income Y	Mutual Fund	**	9,008
	Nuveen Small Cap Select A	Mutual Fund	**	8,516
	Oppenheimer International Growth A	Mutual Fund	**	8,266
	American Funds Fundamental R3	Mutual Fund	**	7,918
	American Funds Growth Fund of America R3	Mutual Fund	**	4,800
	Diamond Hill Large Cap A	Mutual Fund	**	3,162
*	Great-West Conservative Profile II Fund I	Mutual Fund	**	3,149
*	Great-West SF Balanced Fund G1	Mutual Fund	**	1,315
	Legg Mason BW Global Opps BD A	Mutual Fund	**	672
*	Notes receivable from participants	Loans, interest rates ranging from 4.25% to 5.25%	**	361,765
*	Great-West Key Guaranteed Portfolio Fund	Guaranteed Investment	**	238,625
				$ 7,409,447

* Represents a party-in-interest.
** Not applicable as the Plan is participant directed.

Costa Farms, LLC 401(k) Plan

SCHEDULE H, LINE 4a –
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

For the Year Ended December 31, 2014

Applicable Year	Participant Contributions Transferred Late to Plan Check Here if Late Participant Loan Repayments are Included: X	Total That Constitute Non-exempt Prohibited Transactions Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2014	$ 35,379	$ -	$ 35,379	$ -	$ -