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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

9242 LIGHTWAVE AVE STE 100
SAN DIEGO, CA 92123-6404

2b Employer Identification Number (EIN)
52-2129453

2c Plan Sponsor's telephone number
619-702-1700

2d Business code (see instructions)
541330

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	DAN DUFRESNE
	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**	1165
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)**	820
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	877
b	Retired or separated participants receiving benefits	**6b**	3
c	Other retired or separated participants entitled to future benefits	**6c**	285
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1165
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	4
f	Total. Add lines **6d** and **6e**.	**6f**	1169
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	748
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	56
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 2I 2J 2K 2P 2T

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)** [X] **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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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

PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	437999	0	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
16346	10255

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

JHW FINANCIAL SERVICES INC
4340 REDWOOD HWY STE B60
SAN RAFAEL, CA 94903-2121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12412	3158	REFERAL/SERVICE FEE	3

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

NFP INSURANCE SERVICES INC
1250 S CAPITAL OF TEXAS HWY BLDG 2
W LAKE HILLS, TX 78746-6446

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3934	0	REFERRAL/SERVICE FEE	3

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

FINANCIAL TELESIS INC
4340 REDWOOD HWY STE B60
SAN RAFAEL, CA 94903-2121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	3569	PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

NFP ADVISOR SERVICES LLC
1250 S CAPITAL OF TEXAS HWY BLDG 1
AUSTIN, TX 78746

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	3528	PRO RATED INCENTIVE, NOT DEDUCTED FROM PLAN	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	

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	574931
5	Current value of plan's interest under this contract in separate accounts at year end	5	13620206

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 ▶ FLEXIBLE INVESTMENT ANNUITY

b	Balance at the end of the previous year			7b	689518
c	Additions: (1) Contributions deposited during the year	7c(1)	48892		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	5436		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)	13117		
	▶ LOAN PAYMENT				
	(6) Total additions			7c(6)	67445
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	756963
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	131934		
	(2) Administration charge made by carrier	7e(2)	2125		
	(3) Transferred to separate account	7e(3)	31147		
	(4) Other (specify below)	7e(4)	5128		
	▶ LOAN WITHDRAWL				
	(5) Total deductions			7e(5)	170334
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	586629

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)**	0
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)**	0
(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)**	0
(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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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 64 37 50	CONTRACT ADMINISTRATOR	137386	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

KPMG

13-5565207

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
34	STOCK APPRAISER	25398	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BUTTERFIELD SCHECTER LLP

10021 WILLOW CREEK RD
SUITE 200
SAN DIEGO, CA 92131-1670

(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?
29	ATTORNEY	14762	Yes [ ] No [X]	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)

ALAN WEISSMAN

5306 VALLEY VIEW ROAD
RANCHO PALOS VERDES, CA 90275

(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?
20	TRUSTEE	11750	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CHARTWELL BUSINESS VALUATION

33 SOUTH SIXTH STREET
SUITE 4750
MINNEAPOLIS, MN 55402-3702

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
34	STOCK APPRAISAL	8500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FINANCIAL TELESIS

68-0279977

(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?
49 99	OTHER SERVICES	0	Yes [X] No [ ]	Yes [ ] No [X]	5601	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)

NFP ADVISOR SERVICES LLC

74-2794194

(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?
49 99	OTHER SERVICES	0	Yes [X] No [ ]	Yes [ ] No [X]	2349	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 [ ]

(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
NFP ADVISOR SERVICES LLC	49 99	2349

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	RECORDKEEPING SERVICES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FINANCIAL TELESIS INC.	49 99	5601

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	RECORDKEEPING SERVICES

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

(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.

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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE III SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-022	P	1439756

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP BLEND SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-029	P	306215

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MONEY MARKET SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRICIPAL LIFE INSURANCE COMPANY

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)
42-0127290-024	P	1269923

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN U.S. PROPERTY SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-027	P	177425

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND AND MORTGAGE SA-R6

b Name of sponsor of entity listed in (a): PRICIPLE LIFE INSURANCE COMPANY

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)
42-0127290-005	P	1462727

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIVERSIFIED INTL SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-015	P	1026802

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-016	P	1767374

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-028	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 774204

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-023	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 738997

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH II SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-067	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 932718

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2010 SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 198735

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-076	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 919134

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-077	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1371370

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-078	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 555921

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-079	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 488863

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-080	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57183

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIC CAPITAL APPR SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-119	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 107841

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-130	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25019

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 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 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 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 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 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 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 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 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 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 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

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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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)	82815	35901
(2) Participant contributions	1b(2)	61566	25
(3) Other	1b(3)	678	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	11421	116337
(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)	776718	528745
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	13398248	13620206
(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)	4179400	4002076
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	678927	574931
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	6421491	5008404
	(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	25611264	23886625
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	105977	550000
k	Total liabilities (add all amounts in lines 1g through1j)	1k	105977	550000
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	25505287	23336625

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)	914694	
	(B) Participants	2a(1)(B)	1918172	
	(C) Others (including rollovers)	2a(1)(C)	521073	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3353939
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)	21264	
	(F) Other	2b(1)(F)	5436	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		26700
	(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)	71507	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		71507
	(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)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	-1413087	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-1413087

		(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)		840378
(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)		210187
c Other income	2c		-1415561
d Total income. Add all **income** amounts in column (b) and enter total	2d		1674063
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3636640	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	762	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3637402
f Corrective distributions (see instructions)	2f		372
g Certain deemed distributions of participant loans (see instructions)	2g		2029
h Interest expense	2h		3790
i Administrative expenses: **(1)** Professional fees	2i(1)	60409	
(2) Contract administrator fees	2i(2)	137386	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1337	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		199132
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3842725
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-2168662
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: MAYER HOFFMAN MCCANN P.C. **(2)** EIN: 43-1947695

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		6155
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		500000
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
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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): 42-0127290

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: 0.0% 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):

Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust



Financial Statements and Supplementary Schedule

As of December 31, 2014 and 2013

MHM

Mayer
Hoffman
McCann P.C.
An Independent CPA Firm

Epsilon Systems S
401(k) Employee Stock Ownership Pl

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Financial Statements

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

MHM
Mayer Hoffman McCann P.C.
An Independent CPA Firm

10616 Scripps Summit Court
San Diego, California 92131
858-795-2000 ph
858-795-2001 fx
www.mhmcpa.com

Independent Auditors' Report

To the Administrative Committee of the
Epsilon Systems Solutions, Inc. 401(k)
Employee Stock Ownership Plan and Trust
San Diego, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust** (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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Principal Life Insurance Company and Principal Trust Company, the Custodians 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 Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained certification from each

MHM

Custodian as of December 31, 2014 and 2013 that the information provided to the Plan Administrator by the Custodians 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, Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mayer Hoffman McCann P.C.

San Diego, California
October 15, 2015

Epsilon Systems S
401(k) Employee Stock Ownership Pl

Statements of Net Assets Avail

	December 31, 2014			December 31, 2013		
	401(k)	ESOP	Total	401(k)	ESOP	Total
Assets						
Investments, at fair value:						
Separate accounts	**$ 13,620,207**	**$ -**	**$ 13,620,207**	$ 13,398,248	$ -	$ 13,398,248
Mutual funds	**4,002,076**	**-**	**4,002,076**	4,179,400	-	4,179,400
Investment contract	**574,931**	**-**	**574,931**	678,927	-	678,927
Money market	**-**	**116,337**	**116,337**	-	11,421	11,421
Company common stock	**-**	**5,008,404**	**5,008,404**	-	6,421,491	6,421,491
Total investments	**18,197,214**	**5,124,741**	**23,321,955**	18,256,575	6,432,912	24,689,487
Receivables:						
Notes receivable from participants	**528,769**	**-**	**528,769**	776,718	-	776,718
Other receivables	**-**	**-**	**-**	-	678	678
Employer contributions	**-**	**35,901**	**35,901**	-	82,815	82,815
Employee contributions	**-**	**-**	**-**	61,566	-	61,566
Total receivables	**528,769**	**35,901**	**564,670**	838,284	83,493	921,777
Total Assets	**18,725,983**	**5,160,642**	**23,886,625**	19,094,859	6,516,405	25,611,264
Liabilities						
Note payable (secured)	**-**	**-**	**-**	-	105,048	105,048
Payable to Company	**-**	**550,000**	**550,000**	-	929	929
Total Liabilities	**-**	**550,000**	**550,000**	-	105,977	105,977
Net Assets Available for Benefits	**$ 18,725,983**	**$ 4,610,642**	**$ 23,336,625**	$ 19,094,859	$ 6,410,428	$ 25,505,287

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

Epsilon Systems S
401(k) Employee Stock Ownership Pl

Statement of Changes in Net Assets Avail

Year Ended December 31, 2014	401(k)	ESOP	Total
Additions to Net Assets			
Employer cash contributions	$ -	$ 914,695	$ 914,695
Employee contributions	1,920,196	-	1,920,196
Employee rollovers	521,073	-	521,073
Dividends and interest	71,507	-	71,507
Other		35,508	35,508
Total additions	2,512,776	950,203	3,462,979
Interest income on notes receivable from participants	22,376	-	22,376
Deductions from Net Assets			
Benefits paid to participants	2,470,454	1,166,186	3,636,640
Plan transfers	1,447,548	-	1,447,548
Interest expense	-	3,790	3,790
Expenses	32,490	166,926	199,416
Total deductions	3,950,492	1,336,902	5,287,394
Net Appreciation (Depreciation) on Investments	1,046,464	(1,413,087)	(366,623)
Net Change in Net Assets Available for Benefits	(368,876)	(1,799,786)	(2,168,662)
Net Assets Available for Benefits, Beginning of Year	19,094,859	6,410,428	25,505,287
Net Assets Available for Benefits, End of Year	$ 18,725,983	$ 4,610,642	$ 23,336,625

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

1. Description of the Plan

The following description of the **Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust** ("Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan was established on January 1, 1999 to enable eligible employees to share in the Company's earnings and permit employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan is a defined contribution plan, including a 401(k) arrangement ("401(k)"), established and sponsored by **Epsilon Systems Solutions, Inc.** ("Company"). The Plan covers substantially all employees of the Company. The Plan was amended and restated in 2005 to provide for investments in the Company's common stock as an employee stock ownership plan ("ESOP") and for an employer safe harbor matching contribution ("matching contribution") effective January 1, 2006. The Plan was amended in 2008 to comply with certain regulations related to the Economic Growth Tax Relief Reconciliation act of 2001. The Plan is administered by the Company. The Plan Custodians, Principal Life Insurance Company and Principal Trust Company, have the authority and responsibility for the management and investment of Plan assets.

Participants in the Plan may choose to have their employee elective deferral contribution in the 401(k) component allocated among 27 investment options. At December 31, 2014, there was $5,008,404 in non-participant directed funds in the ESOP component of the Plan comprised of Company stock.

Eligibility

Employees are eligible to make elective deferral contribution immediately following their first hour of service. Employees are eligible to participant in a discretionary employer matching contributions on the entry dates January 1st, April 1st, July 1st, and October 1st following the date upon which the employee completes, beginning on their date of hire, there consecutive months beginning on their employment commencement date and ending prior to said entry date.

Employees are eligible to receive employer matching contributions for the ESOP component of the Plan immediately following their first hour of service. Participation in the ESOP component of the Plan will continue until the participant has a break in service. A break in service will occur if a participant works less than 500 hours or fewer in a Plan year.

Contributions

Each year, participants may contribute to the 401(k) component of the Plan up to 100% of their annual pre-tax compensation as defined by the Plan and subject to an annual limitation imposed by Internal Revenue Service ("IRS") regulations. Effective January 1, 2007, the Plan accepts Roth elective deferrals made on behalf of participants that will be treated as elective deferrals for all purposes under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions (rollovers) from other qualified defined contribution plans.

The Company begins making matching contributions for participants who have completed at least three months of service, beginning with the employment commencement date, on the first quarterly enrollment period following three consecutive months of service. The matching contribution is equal to 100% of each participant's contribution up to 3% of eligible compensation and 50% of participant's contribution in excess of 3% up to 5% of eligible compensation. The matching contribution is made to the ESOP component of the Plan in cash or shares of Company stock and is noncontributory.

Vesting

The portions of the participant's account attributable to elective deferral contributions and rollover contributions are 100% vested and non-forfeitable.

Matching contributions vest immediately and discretionary ESOP contributions vest over three years of credited service.

Forfeitures

Unvested forfeitures prior to the adoption of the safe harbor match on January 1, 2006 were used to cover administrative expenses for the year in which they originated. The remaining unallocated forfeitures and related earnings as of December 31, 2014 amounted to $90,981.

Unvested amounts forfeited by terminated employees subsequent to January 1, 2006 are allocated to the remaining eligible participants in proportion to their eligible compensation in the year of the forfeiture.

Allocations

Each participant's account is credited with the participant's elective deferral and allocations of the Company's contribution and Plan earnings, and is charged with an allocation of the Plan's administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan Document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes receivable from participants

The Plan allows loans from participant's elective deferral account under the 401(k) component of the Plan only. The aggregate amount of loans to a participant may not exceed $10,000 or, if greater, the lesser of 50% of the participant's vested account balance or $50,000. Loan repayment periods may not exceed five years except for loans used to acquire a participant principal residence. In such case, a reasonable repayment period is to be used. The period for repayment must be before the borrower's normal retirement age. The loan interest rate is determined by the Plan's Administrative Committee. Principal and interest are paid periodically through regular payroll deductions. Loans from participant's ESOP accounts are not permitted. Notes receivable from participants are valued at their unpaid balance plus accrued, but unpaid, interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan Document.

Benefit payments

A participant's employment that is terminated at or after attaining normal retirement age, early retirement age, or terminates employment due to disability, shall be 100% vested as relates to the employer matching contribution and entitled to receive the entire amount in their account. The distribution is to be paid in the form of a life annuity or qualified joint and survivor annuity or, if waived, a lump sum or periodic payment of substantially equal amounts for a specified period. Distributions are subject to the benefit payment provisions outlined in the Plan Document.

A participant's employment that is terminated due to death shall be 100% vested and the entire amount in their account as relates to the employer matching contribution shall be paid to their estate or spouse to the extent benefits are required to be paid as a qualified pre-retirement survivor annuity. Distributions are subject to the benefit payment provisions outlined in the Plan Document.

Participants may elect to withdraw, from their elective deferral account, up to an amount equal to the amount of contributions allocated to said account to meet the immediate and heavy financial needs of the participant. The amount of the hardship withdrawal may not exceed such financial need, and the amount needed to satisfy the hardship may not be available from other resources. Upon distribution of a hardship withdrawal, the participant is not permitted to make contributions to their elective deferral account for six months.

Voting rights

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is not permitted to vote any allocated share for which instructions have not been given by a participant. The Trustee is required, however, to vote any unallocated shares on behalf of the collective best interest of plan participants and beneficiaries.

Put option

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

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company common stock into investments, which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify receive a cash distribution.

Employee transfers

During 2014 there were amounts from employee elective deferral accounts that were transferred to a plan sponsored by a subsidiary of the Company.

Plan termination

While the Company has not expressed any intent to terminate the Plan, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of such a termination, the Plan agreement provides that the participants' accounts become fully vested and nonforfeitable upon termination of the Plan.

Plan expenses

Direct fees and expenses related to the operation of the Plan are paid from Plan assets or paid directly by the Company.

2. Summary of Significant Accounting Policies

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

Basis of accounting

The Plan uses the accrual basis of accounting in conformity with U.S. Generally Accepted Accounting Principles ("GAAP").

Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates.

Fair value measurement

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

Level 1 – 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 – Valuation is based upon other significant observable inputs (including quoted prices for similar assets or liabilities in active markets, identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, etc.). If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Valuation is based upon significant unobservable inputs, including the reporting entity's own assumptions in determining the fair value of investments.

Fair value measurement, cont'd

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

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

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

Mutual Funds: Mutual funds are stated at fair value. Fair value has been measured using quoted market prices in an active market.

Common Stock: The Company stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based upon a combination of the fair market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities.

Pooled Separate Accounts: Pooled separate accounts are stated at fair value based on the net asset value of units held by the Plan at the respective year end.

Investment Contracts and Traditional Guaranteed Investment Contracts ("GIC"): Investment contracts and GICs are issued by insurance companies. The fair value of a GIC is based on the present value of future cash flows using the current discount rate. The investment contracts are not fully benefit responsive.

U.S. Property Separate Account: The U.S. Property Separate Account's fair value is determined by a valuation consultant and account management. Determination of estimated fair value involves subjective judgment because the actual fair value of real estate can be determined only by negotiation between parties in a sales transaction. The valuation consultant performs an appraisal on the assets held in the account giving consideration to the income, cost, and sales comparison approaches of estimating property value.

Fair value measurement, cont'd

Due to the current state of the real estate market, Principal Life Insurance Company has taken action to protect participants' interests in the Principal U.S. Property Separate Account ("Separate Account"). Effective September 26, 2008, Principal implemented a pre-existing contractual limitation in the group annuity contract to delay payment of most requests for withdrawal from the Separate Account. This allows Principal to manage the Separate Account and satisfy withdrawal requests over time and fairly among all those who request a withdrawal. Since the implementation and throughout 2009, the limitation to delay payments has enabled the Separate Account to focus on debt reduction. In the first quarter of 2010, the Separate Account commenced partial distributions.

Withdrawal requests are honored proportionately as sufficient cash becomes available for distribution, in accordance with the terms of the group annuity contract. Death and disability benefits are not affected by this limitation and will be processed as usual. Transfers and contributions into this Separate Account are also being accepted as usual.

This limitation applies only to the U.S. Property Separate Account and does not apply to other retirement plan separate accounts or Principal Funds.

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

Earnings on investments are allocated on a pro rata basis to individual participant accounts based on the type of investment and the ratio of each participant's individual account balance to the aggregate of participant account balances. The portion of interest included in each loan payment made by a participant is recognized as interest income in the participant's individual account.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of:

Fair value measurement, cont'd

December 31, 2014

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Large U.S. Equity	$ 1,971,360	$ -	$ -	$ 1,971,360
Fixed Income	935,510	-	-	935,510
Small/Mid U.S. Equity	523,698	-	-	523,698
International Equity	571,508	-	-	571,508
Separate accounts:				
Balanced/Asset Allocation	-	3,616,225	-	3,616,225
Small/Mid U.S. Equity	-	3,259,172	-	3,259,172
Large U.S. Equity	-	2,807,933	-	2,807,933
Fixed Income	-	1,269,923	-	1,269,923
Short-Term Fixed Income	-	1,640,152	-	1,640,152
International Equity	-	1,026,802	-	1,026,802
Investment Contracts:				
Short-Term Fixed Income	-	-	574,931	574,931
ESOP Money Market Accounts	-	116,337	-	116,337
ESOP Common Stock	-	-	5,008,404	5,008,404
Total investments at fair value	$ 4,002,076	$ 13,736,544	$ 5,583,335	$ 23,321,955

Level 3 Investment Activity for 2014

Investment Category	Company Common Stock	Investment Contracts	Total
Beginning Balance	$ 6,421,491	$ 678,927	$ 7,100,418
Unrealized Losses	(1,413,087)	(1,106)	(1,414,193)
Interest Credited	-	5,436	5,436
Purchases	-	164,450	164,450
Sales	-	(272,776)	(272,776)
Ending Balance	$ 5,008,404	$ 574,931	$ 5,583,335

Fair value measurement, cont'd

December 31, 2013

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Large U.S. Equity	$ 1,949,904	$ -	$ -	$ 1,949,904
Fixed Income	1,139,215	-	-	1,139,215
Small/Mid U.S. Equity	547,022	-	-	547,022
International Equity	543,259	-	-	543,259
Separate accounts:				
Balanced/Asset Allocation	-	3,255,683	-	3,255,683
Small/Mid U.S. Equity	-	3,218,207	-	3,218,207
Short-Term Fixed Income	-	2,550,574	-	2,550,574
Large U.S. Equity	-	1,630,186	-	1,630,186
Fixed Income	-	1,540,570	-	1,540,570
International Equity	-	1,203,028	-	1,203,028
Investment Contracts:				
Short-Term Fixed Income	-	-	678,927	678,927
ESOP Money Market Accounts	-	11,421	-	11,421
ESOP Common Stock	-	-	6,421,491	6,421,491
Total investments at fair value	$ 4,179,400	$ 13,409,669	$ 7,100,418	$ 24,689,487

Gains and losses, realized and unrealized, included in the changes in net assets for the periods above are reported at net appreciation (depreciation) in the fair value of investments in the statement of changes in net assets available for benefits.

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, the significant unobservable inputs, and the ranges of values for those inputs as of:

Fair value measurement, cont'd

December 31, 2014

Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Investment Contracts	$574,931	Market Value Adjustment	Composite Guaranteed Rate	0.37% - 1.68%
			Current Rate on 12/31/14	0.72% - 1.97%
Common Stock	$5,008,404	Discounted Cash Flow	Weighted average cost of capital	-
			Long-term revenue growth rate	
			Long-term pretax operating margin	-
			Discount for lack of marketability	-
		Marketable Comparable Companies	Selection of comparable companies	-
			Multiples used as benchmarks	-
			Discount for lack of marketability	-

Fair value measurement, cont'd

	December 31, 2013			
Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Investment Contracts	$678,927	Market Value Adjustment	Composite Guaranteed Rate	0.37% - 1.77%
			Current Rate on 12/31/13	0.61% - 1.82%
Common Stock	$6,410,428	Discounted Cash Flow	Weighted average cost of capital	-
			Long-term revenue growth rate	
			Long-term pretax operating margin	-
			Discount for lack of marketability	-
		Marketable Comparable Companies	Selection of comparable companies	-
			Multiples used as benchmarks	-
			Discount for lack of marketability	-

Investment income

The Plan presents in the statement of changes in net assets the net appreciation or depreciation in the fair value of its investments, which consists of realized gains or losses on the sale of investments and the unrealized appreciation or depreciation of those investments. Interest income is recognized when earned. Dividend income is recorded on the ex-dividend date.

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

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Custodians

All 401(k) Plan assets are held by Principal Life Insurance Company and Principal Trust Company, the Custodians, who are responsible for the maintenance of all accounting records and the preparation of reports of activity related to those assets. The Custodians have certified to the Plan Administrator

Custodians, cont'd

the completeness and accuracy of the financial information and data presented in the December 31, 2014 and 2013 statements of net assets available for benefits and in the statement of changes in net assets available for benefits for the year ended December 31, 2014.

The data certified by the Custodians includes the following financial information reflected in the accompanying financial statements as of and for the year ended December 31:

	2014	2013
Assets		
Investments	**$ 18,197,214**	$ 18,256,575
Total investments	**18,197,214**	18,256,575
Receivables		
Notes receivables from participants**	**528,769**	776,718
Employee contributions	**-**	61,566
Total receivables	**528,769**	838,284
Total assets	**18,725,983**	19,094,859
Net Assets Available for Benefits	**$ 18,725,983**	$ 19,094,859

	2014
Additions to Net Assets	
Employee contributions	$ 1,920,196
Employee rollovers	521,073
Dividends and interest	71,507
Total additions	2,512,776
Interest income on notes receivable from participants**	22,376
Deductions from Net Assets	
Benefits paid to participants	2,470,454
Plan transfers	1,447,548
Expenses	32,490
Total deductions	3,950,492
Net Appreciation on Investments	1,046,464
Net Change in Net Assets Available for Benefits	(368,876)
Net Assets Available for Benefits, Beginning of Year	19,094,859
Net Assets Available for Benefits, End of Year	$ 18,725,983

Custodians, cont'd

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

Description of Investment		**2014**		2013
**Epsilon Systems Solutions, Inc. Common Stock	$	**5,008,404**	$	6,421,491
Principal Large Cap S&P 500 Index Separate Accounts	$	**1,767,374**	$	1,573,966
Principal Bond and Mortgage Separate Account	$	**1,462,727**	$	1,545,320
Principal Mid Cap Value III Separate Account	$	**1,439,756**	$	1,330,033
Principal Life Time 2030 Separate Account	$	**1,371,370**	$	*
Principal Money Market Separate Account	$	**1,269,923**	$	1,540,570

* Does not represent 5% or more of net assets available for benefits.
** This asset was not included in the certification provided by the Custodians.

Interest and dividend income

As of December 31, 2014, interest and dividend income was $71,507.

Net appreciation (depreciation) of investments

During 2014, the fair value of the Plan's investments, including gains and losses on investments bought and sold as well as held during the year, depreciated by $366,622 and consists of losses from ESOP investments of $1,413,087 and gains from 401(k) investments, which were certified by the Custodians, of $1,046,464.

4. Employee Stock Ownership Plan

The Company holds the common stock in accordance with the Plan agreement. As the Plan makes repayments of principal, an appropriate percentage of stock is allocated to eligible employees' accounts, as defined in the Plan agreement, as of the last day of each Plan year.

A summary of the ESOP component of the Plan, broken down between allocated and unallocated shares, is as follows:

4. Employee Stock Ownership Plan, Cont'd

December 31, 2014	Allocated	Unallocated	Total
Assets:			
Money market	$ 116,337	$ -	$ 116,337
Company common stock	5,008,404	-	5,008,404
Employer receivables	35,901	-	35,901
Total Assets	5,160,642	-	5,160,642
Liabilities:			
Note payable	550,000	-	550,000
Total Liabilities	550,000	-	550,000
Net Assets Available for Benefits of the ESOP	$ 4,610,642	$ -	$ 4,610,642

December 31, 2013	Allocated	Unallocated	Total
Assets:			
Money market	$ 11,421	$ -	$ 11,421
Company common stock	6,316,443	105,048	6,421,491
Other receivables	678	-	678
Employer receivables	82,815	-	82,815
Total Assets	6,411,357	105,048	6,516,405
Liabilities:			
Other Liabilities	929	-	929
Note payable, secured by 29,261 shares of Company common stock	-	105,048	105,048
Total Liabilities	929	105,048	105,977
Net Assets Available for Benefits of the ESOP	$ 6,410,428	$ -	$ 6,410,428

4. Employee Stock Ownership Plan, Cont'd

Year Ended December 31, 2014	Allocated	Unallocated	Total
Additions:			
Employer cash contributions	$ 914,695	$ -	$ 914,695
Other income	35,508	-	35,508
Total additions	950,203	-	950,203
Deductions:			
Benefits paid to participants	1,166,186	-	1,166,186
Interest expense	3,790	-	3,790
Expenses	166,926	-	166,926
Total deductions	1,336,902	-	1,336,902
Net depreciation of investments	(1,413,087)	-	(1,413,087)
Net Change in Net Assets Available for Benefits of the ESOP	(1,799,786)	-	(1,799,786)
Net Assets Available for Benefits of the ESOP, Beginning of Year	6,410,428	-	6,410,428
Net Assets Available for Benefits of the ESOP, End of Year	$ 4,610,642	$ -	$ 4,610,642

5. Tax Status

The IRS has determined and informed the Plan Sponsor, by a letter dated June 7, 2012, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has amendments that are not addressed by the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC; and therefore, believes that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken uncertain position that more likely than not would not be sustained upon examination by the IRS. The tax positions taken by the Plan have been analyzed and, as of December 31, 2014, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability, asset, or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Sponsor believes it is no longer subject to income tax examinations for years prior to 2012.

6. Related-Party and Party-In-Interest Transactions

The Plan invests in Company common stock and from time to time has indebtedness guaranteed by the Company.

Plan assets are also invested in certain Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions.

The Plan has a number of service providers. Such parties are parties-in-interest under ERISA.

7. Risk and Uncertainties

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

The Plan maintains cash balances at a financial institution. The balances in the accounts with this institution are secured by the Federal Deposit Insurance Corporation. At times, balances may exceed federally insured limits. The Company has not experienced any losses in such accounts.

8. Subsequent Events

The date through which subsequent events have been considered by management for these financial statements is the financial statement issuance date, October 15, 2015.

Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust

Supplementary Schedule

Epsilon Systems S
401(k) Employee Stock Ownership Pl

Schedule H, Line 4i – Schedule of Assets (Held
EIN: 52-

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost **	(e) Current Value
*	Epsilon Systems Solutions, Inc.	Common Stock in Sponsor Company	$6,135,255	$5,008,404
*	Principal Mutual Life Insurance Company	Large Cap S&P 500 Index Separate Accounts	**	1,767,374
*	Principal Mutual Life Insurance Company	Bond and Mortgage Separate Account	**	1,462,727
*	Principal Mutual Life Insurance Company	Mid Cap Value III Separate Account	**	1,439,756
*	Principal Mutual Life Insurance Company	Lifetime 2030 Separate Account	**	1,371,370
*	Principal Mutual Life Insurance Company	Money Market Separate Account	**	1,269,923
*	Principal Mutual Life Insurance Company	Diversified Intl Separate Account	**	1,026,802
	Invesco Divers Dividend R Fund	Mutual Fund	**	1,017,124
	American Funds Service Company	Investment Company of America R3 Fund	**	954,236
*	Principal Mutual Life Insurance Company	Large Cap Growth II Separate Account	**	932,718
*	Principal Mutual Life Insurance Company	Lifetime 2020 Separate Account	**	919,134
*	Principal Mutual Life Insurance Company	Small Cap S&P 600 Index Account	**	774,204
*	Principal Mutual Life Insurance Company	Mid Cap S&P 400 Index Account	**	738,997
	Vanguard Group	Total Bond Market Index Fund	**	631,250
*	Principal Mutual Life Insurance Company	Insurance Company General Guaranteed Interest Account	**	574,931
*	Principal Mutual Life Insurance Company	Lifetime 2040 Separate Account	**	555,921
*	Principal Mutual Life Insurance Company	Lifetime 2050 Separate Account	**	488,863

Epsilon Systems S
401(k) Employee Stock Ownership Pl

Schedule H, Line 4i – Schedule of Assets (Held at End of Y

EIN: 52-

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost **	(e) Current Value
	Vanguard Group	Total International Stock Index	**	332,092
*	Principal Mutual Life Insurance Company	Small Cap Blend Separate Account	**	306,215
	Fidelity Investments	High Income Advantage Fund	**	304,260
	Columbia Funds	Small Cap Value II R Fund	**	276,613
	American Century Investments	Vista Fund	**	247,085
	American Funds Service Company	EuroPacific Growth R3 Fund	**	239,416
*	Principal Mutual Life Insurance Company	Lifetime 2010 Separate Account	**	198,735
*	Principal Mutual Life Insurance Company	U.S. Property Account	**	177,425
	Century Bank	Money Market Accounts	**	116,337
	Principal Cap Appreciation	Separate Account	**	107,841
*	Principal Mutual Life Insurance Company	Lifetime STR Separate Account	**	57,183
*	Principal Mutual Life Insurance Company	Lifetime 2060 Separate Account	**	25,019
*	Notes receivable from participants	4.25%	**	$ 528,769

*Party in interest

** Cost omitted as allowed for participant directed transactions under an individual account

Epsilon Systems S
401(k) Employee Stock Ownership Pl

Schedule H, Line 4i – Schedule of Assets (Held
EIN: 52-

December 31, 2014

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*	Principal Mutual Life Insurance Company	Bond and Mortgage Separate Account	**	1,462,727
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	Vanguard Group	Total Bond Market Index Fund	**	631,250
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*	Principal Mutual Life Insurance Company	Lifetime 2050 Separate Account	**	488,863

Epsilon Systems S
401(k) Employee Stock Ownership Pl

Schedule H, Line 4i – Schedule of Assets (Held at End of Y

EIN: 52-

December 31, 2014

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*	Principal Mutual Life Insurance Company	Small Cap Blend Separate Account	**	306,215
	Fidelity Investments	High Income Advantage Fund	**	304,260
	Columbia Funds	Small Cap Value II R Fund	**	276,613
	American Century Investments	Vista Fund	**	247,085
	American Funds Service Company	EuroPacific Growth R3 Fund	**	239,416
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*	Principal Mutual Life Insurance Company	U.S. Property Account	**	177,425
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	Principal Cap Appreciation	Separate Account	**	107,841
*	Principal Mutual Life Insurance Company	Lifetime STR Separate Account	**	57,183
*	Principal Mutual Life Insurance Company	Lifetime 2060 Separate Account	**	25,019
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*Party in interest

** Cost omitted as allowed for participant directed transactions under an individual account