

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
---	---	--

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>MECHANICAL PARTNERS, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>03/31/2008</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>03/31/2008</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>03/31/2008</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MECHANICAL PARTNERS, INC.</u> <u>10217 PLANO RD.</u> <u>DALLAS, TX 75238</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>75-2892220</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>214-343-1105</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>238220</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>75-2892220</u>	2c Plan Sponsor's telephone number <u>214-343-1105</u>	2d Business code (see instructions) <u>238220</u>	
2b Employer Identification Number (EIN) <u>75-2892220</u>					
2c Plan Sponsor's telephone number <u>214-343-1105</u>					
2d Business code (see instructions) <u>238220</u>					

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.	<u>10/26/2015</u>	<u>JASON KEY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	152
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	143
a(2) Total number of active participants at the end of the plan year		6a(2)	159
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	159
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	159
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	30
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	2
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: 2A 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ 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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☒ <u>1</u> A (Insurance Information)	
		(4) ☒ C (Service Provider Information)	
		(5) ☒ D (DFE/Participating Plan Information)	
		(6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2014 <hr/> 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 MECHANICAL PARTNERS, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MECHANICAL PARTNERS, INC.	D Employer Identification Number (EIN) 75-2892220	

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

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	RM 85984 - 1	38	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
10131	0

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

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

RYAN M HILL
10000 N CENTRAL EXPY STE
DALLAS, TX 75231

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4522	0	COMMISSION	3

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

RUBEN G CORONADO
10000 N CENTRAL EXPY STE
DALLAS, TX 75231

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4354	0	COMMISSION	3

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

Schedule A (Form 5500) 2014
v. 140124

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

JAY RICHARD BACH

10000 N CENTRAL EXPY STE
DALLAS, TX 75231

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1255	0	COMMISSION	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	822892

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. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	137417
(2) Dividends and credits	7c(2)	0
(3) Interest credited during the year	7c(3)	156
(4) Transferred from separate account	7c(4)	9332
(5) Other (specify below)	7c(5)	678627
▶ HOLDING ACCOUNT INTEREST, TRANSFER OF ASSETS & FORFEITURES		
(6) Total additions	7c(6)	825532
d Total of balance and additions (add lines 7b and 7c(6))	7d	825532
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0
(2) Administration charge made by carrier	7e(2)	71
(3) Transferred to separate account	7e(3)	811622
(4) Other (specify below)	7e(4)	80
▶ LOAN DISTRIBUTION		
(5) Total deductions	7e(5)	811773
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	13759

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

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

A Name of plan <u>MECHANICAL PARTNERS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MECHANICAL PARTNERS, INC.</u>	D Employer Identification Number (EIN) <u>75-2892220</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(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?
52 60 63 64 67 68 72	CONTRACT ADMINISTRATOR	2298	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

NOVA 401(K) ASSOCIATES

10777 NORTHWEST FREEWAY, SUITE 440
HOUSTON, TX 77092

20-1181458

(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	THIRD PARTY ADMINISTRATO	0	Yes ☒ No ☐	Yes ☐ No ☒	603	Yes ☐ No ☒

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

NOVA 401(K) ASSOCIATES

10777 NORTHWEST FREEWAY, SUITE 440
HOUSTON, TX 77092

20-1181458

(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	TPA	0	Yes ☒ No ☐	Yes ☐ No ☒	220	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)

RUBEN G CORONADO

10000 N CENTRAL EXPY STE 1200
DALLAS, TX 75231

04-2647786

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

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

RYAN M HILL

10000 N CENTRAL EXPY STE 1200
DALLAS, TX 75231

(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?
53	SHAREHOLDER SERVICE PROV	0	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JAY RICHARD BACH

10000 N CENTRAL EXPY STE 1200
DALLAS, TX 75231

(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?
53	SHAREHOLDER SERVICE PROV	0	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
(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.	
(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.	
(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

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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2014</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
---	---	--

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

A Name of plan <u>MECHANICAL PARTNERS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MECHANICAL PARTNERS, INC.</u>	D Employer Identification Number (EIN) <u>75-2892220</u>	

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: <u>SIA-1K</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0779283-069</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>73</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-1N</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0342299-255</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>99447</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-2K</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0779283-075</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1611</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-3D</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0342299-263</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>118421</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-3K</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0779283-079</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16046</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-3L</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0779283-080</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>47996</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-4K</u>			
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>90-0779283-088</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>52295</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-4R](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-093	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 70206
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-4S](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-094	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15564
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-5K](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-099	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64193
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-5Q](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-269	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 517
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-5R](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-270	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13382
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-6K](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-107	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21775
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-6L](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-108	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 665
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-7B](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-116	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15820
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-7K](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8873
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-7P](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-274	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3453
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-8K](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-127	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32268
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-9B](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-275	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59983
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-9D](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-136	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25428
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-9K](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-137	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4769
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-AG](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 04-1590850-016	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1886
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-CYA](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-364	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2594
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-CYB](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-246	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8359
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-IQ](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0779283-164	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 80340
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-Q4](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-312	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23406
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SIA-S4](#)**b** Name of sponsor of entity listed in (a): [MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY](#)

c EIN-PN 90-0342299-321	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33523
--	--	---

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>MECHANICAL PARTNERS, INC. 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MECHANICAL PARTNERS, INC.</u>		D Employer Identification Number (EIN) <u>75-2892220</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	5966	13759
	(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)	8350	6850
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	675442	822892
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	689758	843501

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	689758	843501
---	-----------	--------	--------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	29369	
(B) Participants	2a(1)(B)	109661	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		139030

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)	605	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		605

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(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)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		24066
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		163701

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6545	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		6545
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	3413	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3413
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9958

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		153743
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: BLACKBURN MAY & ASSOCIATES

(2) EIN: 75-2851778

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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

	Yes	No	Amount
4a	X		24538
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?	X		50000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	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.	X		

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 <u>MECHANICAL PARTNERS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MECHANICAL PARTNERS, INC.</u>	D Employer Identification Number (EIN) <u>75-2892220</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u> <u>04-1590850</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MECHANICAL PARTNERS, INC.
401(K) PLAN
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2014 AND 2013

PREPARED BY:

BLACKBURN MAY & CO., L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS
4514 COLE AVENUE, SUITE 1550; DALLAS, TEXAS 75205
[HTTP://WWW.BMAC-LLP.COM](http://www.bmac-llp.com)
PHONE: 214.346.9646 FAX: 214.346.9648

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-12
Supplemental information:	
Schedule of Assets Held for Investment Purposes	13

DALLAS

Highland Park Place
4514 Cole Avenue
Suite 1550
Dallas, Texas 75205
214. 346. 9646
FAX 346. 9648

Email: bmac@bmac-llp.com
http://www.bmac-llp.com



BLACKBURN MAY & Co., L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

MEMBERSHIPS

American Institute of
Certified Public Accountants

Texas Society of Certified
Public Accountants

Dallas Chapter of Certified
Public Accountants

Private Companies
Practice Section

Management Consulting
Service Division

Information Technology
Section

Association of Certified
Fraud Examiners

Associated Builders
and Contractors

Associated General
Contractors of America

American Subcontractors
Association, Inc.

SERVICES

Accounting and Assurance

Tax and Research

Management Advisory

Management Information
Controls and Systems

Corporate Finance

Valuations and Fairness
Opinions

Litigation Support

Estate, Retirement and
Financial Planning

INDUSTRIES

Construction
and Related Businesses

Real Estate

Manufacturing and
Distribution

Marketing and Advertising

Emerging Businesses

Technology

Oil & Gas

Independent Auditors' Report

To the Plan Administrator and Participants of the
Mechanical Partners, Inc. 401(k) Plan
Dallas, Texas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

DALLAS

Highland Park Place
4514 Cole Avenue
Suite 1550
Dallas, Texas 75205
214. 346. 9646
FAX 346. 9648
Email: bmac@bmac-llp.com
http://www.bmac-llp.com



BLACKBURN MAY & Co., L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Independent Auditors' Report (Continued)

MEMBERSHIPS

American Institute of
Certified Public Accountants

Texas Society of Certified
Public Accountants

Dallas Chapter of Certified
Public Accountants

Private Companies
Practice Section

Management Consulting
Service Division

Information Technology
Section

Association of Certified
Fraud Examiners

Associated Builders
and Contractors

Associated General
Contractors of America

American Subcontractors
Association, Inc.

SERVICES

Accounting and Assurance

Tax and Research

Management Advisory

Management Information
Controls and Systems

Corporate Finance

Valuations and Fairness
Opinions

Litigation Support

Estate, Retirement and
Financial Planning

INDUSTRIES

Construction
and Related Businesses

Real Estate

Manufacturing and
Distribution

Marketing and Advertising

Emerging Businesses

Technology

Oil & Gas

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets Held for Investment Purposes as of or for the year ended December 31, 2014 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report of 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BLACKBURN MAY & Co., L.L.P.

Blackburn May & Co., L.L.P.
Certified Public Accountants

October 12, 2015
Dallas, Texas

MECHANICAL PARTNERS, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments	\$ 836,651	\$ 681,408
Receivables:		
Employer's contribution	-	-
Participants' contributions	-	1,613
	-	1,613
Participant notes receivable	6,850	8,350
TOTAL ASSETS	\$ <u>843,501</u>	\$ <u>691,371</u>
LIABILITIES		
TOTAL LIABILITIES	\$ -	\$ -
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>843,501</u>	\$ <u>691,371</u>

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

MECHANICAL PARTNERS, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income:		
Net investment gain (loss)	\$ 24,066	\$ 80,404
Interest	605	752
Dividends	-	32,203
Other	-	-
	<u>24,671</u>	<u>113,359</u>
Contributions:		
Employer's contributions	29,369	13
Participants' contributions	108,048	87,432
Rollovers	-	-
	<u>137,417</u>	<u>87,445</u>
TOTAL ADDITIONS	<u>162,088</u>	<u>200,804</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	6,545	49,008
Administration expenses	3,413	104
TOTAL DEDUCTIONS	<u>9,958</u>	<u>49,112</u>
NET INCREASE (DECREASE)	152,130	151,692
Net assets available for benefits at the beginning of the year	<u>691,371</u>	<u>539,679</u>
NET ASSETS AVAILABLE FOR BENEFITS AT THE END OF YEAR	<u>\$ 843,501</u>	<u>\$ 691,371</u>

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

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

1. **Description of Plan**

The following description of the Mechanical Partners, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan established by Mechanical Partners, Inc. (the "Company") under the provision of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in section 401(k) of the IRC, for the benefit of eligible employees of the Company. All employees of the Company who have completed at least three months of service, as defined in the Plan, and are twenty-one years of age or older are eligible to participate. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Administration - The Plan is administered by the Pension Committee which is appointed by the Board of Directors of the Company. The Plan's custodian, Massachusetts Mutual Life Insurance Company, (the "Custodian"), is responsible for the custody and management of the Plan's assets. The Company absorbs significant costs of the plan administration.

Contributions - Each year, participants may contribute up to 90 percent of their pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (except rollovers of after-tax employee contributions). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants. The Company may make matching contributions equal to a discretionary percentage to be determined by the Company of the Participants salary reduction as well as nonelective discretionary contributions. Contributions are subject to certain limitations.

Participant Accounts - Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses. Allocations are based on the ratio of each participant's contribution to the total contributions of all participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

1. **Description of Plan (continued)**

Participant Loans - Participants may borrow from their fund accounts. Participant loans are limited to 50 percent of a participant's vested account balance or \$50,000, whichever is less. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes fund. Loan terms range from one to five years, or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates currently range from 5.25 to 7.5 percent. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits - On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or a partial withdrawal. For termination of service due to other reasons, a participant will receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts - At December 31, 2014 and 2013, forfeited nonvested accounts totaled \$0 and \$1,782, respectively. These accounts will be used to reduce future employer contributions and plan expenses.

2. **Summary of Significant Accounting Policies**

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payment of Benefits - Benefits are recorded when paid.

Investment Valuation and Income Recognition - The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Basis of accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

3. **Summary of Significant Accounting Policies (continued)**

Participant loans - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2014 and 2013, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan Document.

4. **Plan Termination**

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

5. **Tax Status**

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has since been amended, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

6. **Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. 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 statement of net assets available for benefits.

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

7. **Subsequent Events**

Generally accepted accounting principles defines the period after the balance sheet date during which management shall evaluate events or transactions that may occur for potential recognition or disclosure, the circumstances under which an organization shall recognize events occurring after the balance sheet date and the disclosures that an organization shall make about those events or transactions. Management evaluated all events and transactions that occurred after December 31, 2014 and through October 12, 2015. The Plan did not have any material recognizable subsequent events during this period.

8. **Related party transactions**

Certain plan investments are shares of mutual funds managed by Massachusetts Mutual Life Insurance Company. Massachusetts Mutual Life Insurance Company is the custodian of the Plan's assets and, therefore, these transactions qualify as party-in-interest transactions. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

9. **Investments**

Unaudited Information Certified by Massachusetts Mutual Life Insurance Company - The December 31, 2014 Statement of Net Assets Available for Benefits, the investment activities included on the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2014, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by Massachusetts Mutual in accordance with 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 information certified includes total investments of \$836,651 at December 31, 2014, participant notes receivable of \$6,850 at December 31, 2014, and related investment income of \$30,540 for the year ending December 31, 2014.

Unaudited Information Certified by Fidelity - The December 31, 2014 and 2013 Statements of Net Assets Available for Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2014 and 2013, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by Fidelity in accordance with 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 information certified includes total investments of \$681,408 at December 31, 2013, participant notes receivable of \$8,350 at December 31, 2013, and related investment income (loss) of \$(5,869) and \$113,359 for the years ending December 31, 2014 and 2013.

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

9. **Investments (continued)**

The following presents investments that represent 5 percent or more of the Plan's net assets at December 31, 2014:

Growth America	\$	99,446
Sel MetWest Total Return Bond		118,421
Prem Intl Equity		47,996
One Choice 2055 Ptf		52,295
Sel Focused Value		70,206
One Choice 2030 Ptf		64,193
EuroPacific Growth		59,983
Balanced	\$	80,340

The following presents investments that represent 5 percent or more of the Plan's net assets at December 31, 2013:

FID Intl Discovery	\$	53,334
FID Cap Appreciation		60,472
FID Exp & Multinatl		53,120
FID Equity Inc		46,466
FID Intermediate Bond		64,137
FID Total Bond		60,303
FID Freedom 2025	\$	43,885

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

10. **Fair Value Measurements**

Generally Accepted Accounting Principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan measures fair value using Level 1 and Level 2 inputs.

Level 1 Fair Value Measurement

The fair value of the money market funds and mutual funds are based on 100% of the price of the underlying investment funds.

Level 2 Fair Value Measurement

The fair value of participant loans represents the outstanding principal balance taking into account the applicable interest rate.

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

	<u>Fair Value</u>	Market Quoted Prices (Level 1)	Quoted Prices for Similar Instruments (Level 2)
<u>December 31, 2014</u>			
Money market funds	\$ 13,759	\$ 13,759	\$ -
Mutual funds	822,892	822,892	-
Participant loans	<u>6,850</u>	<u>-</u>	<u>6,850</u>
	\$ <u>843,501</u>	\$ <u>836,651</u>	\$ <u>6,850</u>

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

10. **Fair Value Measurements (continued)**

	<u>Fair Value</u>	<u>Market Quoted Prices (Level 1)</u>	<u>Quoted Prices for Similar Instruments (Level 2)</u>
<u>December 31, 2013</u>			
Money market funds	\$ 5,966	\$ 5,966	\$ -
Mutual funds	675,442	675,442	-
Participant loans	<u>8,350</u>	<u>-</u>	<u>8,350</u>
	\$ <u><u>689,758</u></u>	\$ <u><u>681,408</u></u>	\$ <u><u>8,350</u></u>

11. **Reconciliation of Financial Statements to Schedule H of Form 5500**

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Net assets available for benefits per the financial statements	\$ 843,501	\$ 691,371
Contributions receivable	-	(1,613)
Amounts allocated to withdrawing participants	<u>-</u>	<u>-</u>
Net assets available for benefits per Schedule H to the Form 5500	\$ <u><u>843,501</u></u>	\$ <u><u>689,758</u></u>

MECHANICAL PARTNERS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

11. **Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)**

The following is a reconciliation of contributions for the years ending December 31, 2014 and 2013, per the financial statements to Schedule H of Form 5500:

	December 31, 2014	December 31, 2013
	<hr/>	<hr/>
Contributions received per the financial statements	\$ 137,417	\$ 87,445
Add: Contributions receivable at beginning of year	1,613	3,197
Less: Contributions receivable at end of year	<hr/> -	<hr/> (1,613)
Contributions received per Schedule H of Form 5500	\$ <u><u>139,030</u></u>	\$ <u><u>89,029</u></u>

MECHANICAL PARTNERS, INC. 401(k) PLAN
Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year
December 31, 2014
EIN 75-2892220
PLAN # 001

(a) Identity of Issuer, Borrower, Lessor or Similar Party	(b)	(c) Description of Investment	(d) Cost	(e) Market Value	Total Value
* MassMutual		Guaranteed	\$	13,759	1.63%
* MassMutual		One Choice InRt Ptf		73	0.01%
* MassMutual		Growth America		99,446	11.79%
* MassMutual		One Choice 2015 Ptf		1,611	0.19%
* MassMutual		Sel MetWest Total Retun Bond		118,421	14.04%
* MassMutual		One Choice 2020 Ptf		16,046	1.90%
* MassMutual		Prem Intl Equity		47,996	5.69%
* MassMutual		One Choice 2055 Ptf		52,295	6.20%
* MassMutual		Sel focused Value		70,206	8.32%
* MassMutual		Sel Sm Cap Val Eq		15,564	1.85%
* MassMutual		One Choice 2030 Ptf		64,193	7.61%
* MassMutual		Sel Md Cp Gr II		517	0.06%
* MassMutual		Real Estate		13,382	1.59%
* MassMutual		One Choice 2035 Ptf		21,775	2.58%
* MassMutual		International Value		665	0.08%
* MassMutual		New World		15,820	1.88%
* MassMutual		One Choice 2040 Ptf		8,873	1.05%
* MassMutual		Washington Mut Invs		3,453	0.41%
* MassMutual		One Choice 2045 Ptf		32,268	3.83%
* MassMutual		EuroPacific Growth		59,983	7.11%
* MassMutual		Extnd Duration Bond		25,428	3.01%
* MassMutual		One Choice 2050 Ptf		4,769	0.57%
* MassMutual		Premier Money Market		1,886	0.22%
* MassMutual		One Choice 2055 Ptf		2,594	0.31%
* MassMutual		MM Rsl 2000 SmCp Idx		8,359	0.99%
* MassMutual		Balanced		80,340	9.52%
* MassMutual		Utilities		23,406	2.77%
* MassMutual		Mid Cap Index		33,523	3.97%
* MassMutual		Participant loans (5.25%-7.50%)		6,850	0.81%
				\$	\$
					100.00%

* Represents a party in interest.
Note: Column (d) is blank as all investments are participant directed.
The above information has been certified by Fidelity Management Trust Company.

A Name of Plan Mechanical Partners 401k Plan	B Three-digit plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 Mechanical Partners, Inc.	D Employer Identification Number 752892220

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	13,759	13,759
*	MassMutual	SIA-1K	70	73
*	MassMutual	SIA-1N	90,904	99,447
*	MassMutual	SIA-2K	1,579	1,611
*	MassMutual	SIA-3D	116,468	118,421
*	MassMutual	SIA-3K	15,360	16,046
*	MassMutual	SIA-3L	52,199	47,996
*	MassMutual	SIA-4K	50,004	52,295
*	MassMutual	SIA-4R	62,536	70,206
*	MassMutual	SIA-4S	14,518	15,564
*	MassMutual	SIA-5K	61,595	64,193
*	MassMutual	SIA-5Q	488	517
*	MassMutual	SIA-5R	11,473	13,382
*	MassMutual	SIA-6K	21,008	21,775
*	MassMutual	SIA-6L	674	665
*	MassMutual	SIA-7B	16,880	15,820
*	MassMutual	SIA-7K	8,440	8,873
*	MassMutual	SIA-7P	3,284	3,453
*	MassMutual	SIA-8K	30,578	32,268
*	MassMutual	SIA-9B	61,691	59,983
*	MassMutual	SIA-9D	24,456	25,428
*	MassMutual	SIA-9K	4,478	4,769
*	MassMutual	SIA-AG	0	1,886
*	MassMutual	SIA-CYA	2,491	2,594
*	MassMutual	SIA-CYB	7,839	8,359
*	MassMutual	SIA-IQ	75,356	80,340
*	MassMutual	SIA-Q4	23,469	23,406
*	MassMutual	SIA-S4	31,650	33,523
	Participant Loans	5.250000 - 7.500000	0	6,852