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;
- [X] 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
PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/2008

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

2025 GATEWAY PLACE
SUITE 190
SAN JOSE, CA 95110

2b Employer Identification Number (EIN)
68-0675408

2c Plan Sponsor's telephone number
408-727-8060

2d Business code (see instructions)
561110

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.	12/21/2015	HELEN LIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/21/2015	HELEN LIN
	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**	182
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)**	164
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	124
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	20
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	144
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	145
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	121
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)		**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)	[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) [ ] ___ **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 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
PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PCE PARAGON SOLUTIONS USA, INC.

D Employer Identification Number (EIN)
68-0675408

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).. . . . . [X] 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

ALLIANZ GLOBAL INVESTORS DISTRIBUTO
1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

AMERICAN FUNDS DISTRIBUTORS, INC.

95-2769620

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

BLACKROCK INVESTMENTS, INC.

23-2784752

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

DAVIS DISTRIBUTORS, LLC

85-0360310

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

DIMENSIONAL FUND ADVISORS

6300 BEE CAVE ROAD
BUILDING ONE
AUSTIN, TX 78746

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

FIDELITY DISTRIBUTORS CORP.

500 SALEM STREET
MAIL ZONE O3N
SMITHFIELD, RI 02917

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

FRANKLIN TEMPLETON DISTRIBUTORS, I

100 FOUNTAIN PARKWAY
ST. PETERSBURG, FL 33716

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

FRANKLIN TEMPLETON DISTRIBUTORS, IN

100 FOUNTAIN PARKWAY
ST. PETERSBURG, FL 33716

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

FRED ALGER & COMPANY, INCORPORATED

13-2510833

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

HARTFORD INVESTMENT FINANCIAL SERVI

201 HOPMEADOW STREET
SIMSBURY, CT 06089

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

IVY FUNDS, INC.

6300 LAMAR AVENUE
P. O. BOX 29217
SHAWNEE MISSION, KS 66201

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

NUVEEN INVESTMENTS

333 W. WACKER DR
CHICAGO, IL 60606

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

OPPENHEIMER FUNDS INC.

13-2527171

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

PUTNAM RETAIL MANAGEMENT

ONE POST OFFICE SQUARE
BOSTON, MA 02109

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VANGUARD

455 DEVON PARK DRIVE
WAYNE, PA 19087

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

VICTORY CAPITAL MANAGEMENT

13-2700161

(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)

ADP, LLC

13-3036745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 50 15 64	RECORD KEEPER	4145	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

STATE STREET CORPORATION

04-1867445

(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?
21 99	DIRECTED TRUSTEE/CUSTODIA	0	Yes [X] No [ ]	Yes [X] No [ ]	500	Yes [ ] No [X]

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

ADP BROKER-DEALER

22-3319984

(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?
63 60 59 49 99	RECORD KEEPER	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLACKROCK INVESTMENTS, INC. 23-2784752	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DAVIS DISTRIBUTORS, LLC 85-0360310	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00100 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY DISTRIBUTORS CORP. 500 SALEM STREET MAIL ZONE O3N SMITHFIELD, RI 02917	ANNUAL RATE 0.00100 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRED ALGER & COMPANY, INCORPORATED 13-2510833	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARTFORD INVESTMENT FINANCIAL SERVI 201 HOPMEADOW STREET SIMSBURY, CT 06089	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
IVY FUNDS, INC. 6300 LAMAR AVENUE P. O. BOX 29217 SHAWNEE MISSION, KS 66201	ANNUAL RATE 0.00100 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NUVEEN INVESTMENTS 333 W. WACKER DR CHICAGO, IL 60606	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPENHEIMER FUNDS INC. 13-2527171	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PUTNAM RETAIL MANAGEMENT ONE POST OFFICE SQUARE BOSTON, MA 02109	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	99	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
STATE STREET CORPORATION 04-1867445	ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00004 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00630 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VICTORY CAPITAL MANAGEMENT 13-2700161	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(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

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(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
PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
68-0675408

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: SSGA CASH SERIES US GOVT L

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
90-0337987-000	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTL IDX SECLEND SER VIII

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
90-0337987-336	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS SC IDX VIII

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
90-0337987-340	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P 500 IDX IX

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
90-0337987-344	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P MD CP IDX NL J

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
90-0337987-347	C	0

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)

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
PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PCE PARAGON SOLUTIONS USA, INC.

D Employer Identification Number (EIN)
68-0675408

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)	19741	52349
(2) Participant contributions	1b(2)	45885	79412
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	640267	
(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)	111689	316475
(9) Value of interest in common/collective trusts	1c(9)	384703	
(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)	3753228	8696440
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4955513	9144676
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4955513	9144676

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)	343694	
	(B) Participants	2a(1)(B)	783229	
	(C) Others (including rollovers)	2a(1)(C)	177931	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1304854
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)	8772	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8772
	(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)	245279	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		245279
	(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)		9253
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		264319
c Other income	2c		5838
d Total income. Add all **income** amounts in column (b) and enter total	2d		1838315
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	895649	
(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)		895649
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		5471
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	9981	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		9981
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		911101
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		927214
l Transfers of assets:			
(1) To this plan	2l(1)		3261949
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ 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: CRAWFORD PIMENTEL CORPORATION **(2)** EIN: 45-4128109

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		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)
PCE TECHNOLOGY USA, INC.	74-2907627	001

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
PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PCE PARAGON SOLUTIONS USA, INC.

D Employer Identification Number (EIN)
68-0675408

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): 57-1198022 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

FINANCIAL STATEMENTS

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

San Jose, California

December 31, 2014 and 2013

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Crawford Pimentel Corporation

Certified Public Accountants

2150 Trade Zone Boulevard, Suite 299
San Jose, California 95131

INDEPENDENT AUDITORS' REPORT

To the Trustees of
PCE Paragon Solutions USA, Inc. 401(k) Plan
San Jose, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of PCE Paragon Solutions USA, Inc. 401(k) Plan, which comprise the Statement of Net Assets Available for Benefits as of December 31, 2014, and the related Statement of Changes in Net Assets Available for Benefits for the year then ended, and the related Notes to the Financial Statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

The supplementary schedule (Schedule of Assets Held for Investment Purposes 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 supplementary schedule referred to above.

We have compiled the accompanying statement of net assets available for benefits of PCE Paragon Solutions USA, Inc. 401(k) Plan as of December 31, 2013 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the plan administrator. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance on it.

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

The form and content of the information included in the 2014 financial statements and supplementary schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



San Jose, California
October 14, 2015

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

ASSETS

	Audited 2014	Compiled 2013
Investments, at fair value		
Mutual funds	$ 8,696,440	$ 3,753,228
Common/collective trust	-	384,703
Interest bearing cash	-	640,267
Total investments, at fair value	8,696,440	4,778,198
Receivables:		
Employer contributions	43,924	19,741
Participant contributions	79,412	45,885
Notes receivable from participants	316,475	111,689
Total receivables	439,811	177,315
Net assets available for benefits, at fair value	9,136,251	4,955,513
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	-	(94,577)
Net assets available for benefits	$ 9,136,251	$ 4,860,936

See the accompanying notes to financial statements

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS	
Additions to net assets attributed to:	
Investment income:	
Interest income on participant loans	$ 8,772
Dividend income	245,279
Net appreciation in fair market value of investments	273,572
Other income	5,610
	533,233
Cash contributions:	
Participants	783,229
Employer	335,497
Rollovers	177,931
	1,296,657
Transfer of assets	3,261,949
Total additions	5,091,839
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	895,649
Administrative expenses	9,981
Certain deemed distributions	5,471
Total deductions	911,101
Net increase in net assets	4,180,738
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	4,955,513
End of year	$ 9,136,251

See the accompanying notes to financial statements

Note A – Description of the Plan

The following description of PCE Paragon Solutions USA, Inc. 401(k) Plan (the Plan) provides only general information. Interested persons should refer to the Plan Agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

Established on July 1, 2008, the Plan is a prototype plan adopted by PCE Paragon Solutions USA, 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. Employees of the Company (other than excluded employees) who have completed one year of service, as defined, are eligible to participate in the Plan.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan has been amended and restated since inception to comply with tax law changes and make other changes to the Plan's design.

Employees of CESM Corporation, a newly established related company, were also participants of the Plan effective January 1, 2014. During 2014, participants employed by PCE Technology USA, Inc. and Ingrasys Technology USA, Inc., two related companies, were transferred into the Plan. Assets of the transferred participants were transferred into the Plan on February 27, 2014. Effective October 1, 2014, participants employed by Ingrasys Technology USA, Inc., along with plan assets belonging to those participants, were transferred out of the Plan.

Contributions

Eligible participants may elect to contribute up to 75% of their compensation to the Plan, but not to exceed statutory limits, through payroll deductions. Plan participants who reach age 50 before the end of the calendar year may elect to defer additional amounts (called "catch-up contributions") to the Plan beginning on January 1st of that year, up to the maximum amount allowed. The Plan permits eligible employees or a participant who is a former employee to make certain tax-free transfers (rollovers) of lump sum distributions received from other tax-qualified plans and certain individual retirement accounts. Eligible employee and rollover contributions are fully vested when contributed.

Employer Contributions

The Plan is considered a "safe harbor 401(k) plan" where the Company has committed to making safe harbor contributions to ensure that the nondiscrimination regulations are met. The Company made safe harbor matching contributions of $335,497 for the year ended December 31, 2014. The employer safe harbor match is equal to 100% of eligible participants' contributions not exceeding 4% of eligible compensation. Participants are fully vested in the employer safe harbor matching contributions immediately. The safe harbor matching contributions are calculated on a per payroll period basis. The Company will adjust the safe harbor matching contributions based on each participant's contributions and compensation at the year end.

Note A – Description of the Plan (Continued)

Employer Contributions (continued)

For the year ended December 31, 2014, it was determined during the audit of the financial statements that the true-up employer matching contribution was not calculated or funded. The Company recalculated the employer true up matching contribution including the lost earnings due to the participants. The 2014 contributions and lost earnings are expected to be funded by November 30, 2015. The amounts for the true up employer matching contribution and lost earnings were $6,833 and $190, respectively. The true up employer matching contribution and lost earnings have been included in the employer receivable balance on the Statement of Net Assets Available for Benefits for the year ended December 31, 2014.

Regardless of any vesting schedule, participants who reach Normal Retirement Age of 65, or become disabled while an employee, will become fully vested in their accounts.

Plan participants are able to direct the allocation of their contributions to the available investment options in the Plan. The Plan is intended to comply with Section 404(c) of ERISA, which makes plan participants responsible for any gains or losses in their accounts.

In addition to the safe harbor matching contribution, the Company may make a discretionary profit sharing contribution, which is determined annually, and allocated or divided among participants eligible to share in the contributions for the Plan year.

Payment of Benefits

A participant that reaches age 59½ may request a distribution for the entire vested balance, in his or her account. Before a participant reaches age 59½, a participant may request a hardship distribution, as defined. Qualified reservist distributions are also available to qualified participants. Upon a participant's retirement, termination of employment, death, or disability, the participant (or the participant's beneficiary in the event of death) may elect to receive a lump sum distribution equal to the value of his or her account, equal installment payments over the period of the life expectancy of the participant or the life expectancy of the designated beneficiary, or partial withdrawals. If the participant's spouse is the beneficiary, the start of payments may be delayed until the year in which the participant would have been 70½. Generally, if the beneficiary is not a person (estate or trust), the entire death benefit must be paid within five years after the participant's death. The Plan allows for the automatic lump sum distribution of participant vested account balances that do not exceed $5,000. There were no benefits payable to terminated participants who have elected to withdraw from the Plan for the year ended December 31, 2014.

Notes Receivable from Participants

The Plan allows creditworthy participants to borrow against their vested account balances in accordance with the Employer Loan Policy. The loan cannot be less than $500 and cannot exceed the lesser of $50,000 or 50% of the vested account balance. Loans are secured by the participant's vested account balance. Such loans bear interest at prime rate plus 1% and must be repaid to the Plan within a five year period, unless the loan is used for the purchase of a principal residence, in which case the maximum repayment period may be longer. For the year ended December 31, 2014, outstanding loans carry interest rates ranging from 4.25% to 5.25%.

Note A – Description of the Plan (Continued)

Plan Administration

The Company has delegated certain responsibilities for the operation and administration of the Plan. In addition, certain administrative and recordkeeping services were provided by ADP Retirement Services. At December 31, 2014, the custodian of the Plan was State Street Bank and Trust Company.

For the year ended December 31, 2014, the Company paid significant administrative costs for the Plan. The participants paid $9,981 of administrative costs related to account fees.

Note B – Summary of Significant Accounting Policies

Basis of Accounting and Accounting Period

The accompanying financial statements are prepared on the accrual basis of accounting. The Plan has adopted a calendar year.

Valuation of Investments

On January 15, 2014, the Plan elected to change investment options. Accordingly, the investments held in common collective trusts were transferred out during the year. As of December 31, 2014, the Plan did not hold any investments in common collective trusts.

At December 31, 2014, the Plan's investments consist of mutual funds which are stated at aggregate fair value as measured by quoted prices in an active market. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year end. See Note H for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Net appreciation/(depreciation) includes the Plan's gains and losses on investments bought or sold as well as held during the year.

Notes Receivable from Participants

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and notes to financial statements. Actual results could differ from those estimates.

Note C – Income Tax Status

The Plan has adopted a prototype plan, which received a favorable determination letter from the Internal Revenue Service on March 31, 2008. The Plan has been amended since receiving the opinion letter. However, the Plan management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. No uncertain positions have been identified that would require recognition of a liability (or asset) or disclosure in the financial statements as of December 31, 2014. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

Note D – Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts, and participant accounts will be distributed in accordance with the Plan document and ERISA.

Note E – Information Prepared and Certified by the Custodian

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. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the custodian, State Street Bank and Trust Company, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule of assets held for investment purposes.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

	2014
Investments, at fair value:	
Mutual funds	$ 8,696,440
Dividend income	$ 245,279
Appreciation in fair market value of investments	$ 273,572
Interest income	$ 8,772

Note F – Party-In-Interest Transaction

Certain administrative functions are performed by officers or employees of the Company, State Street Bank and Trust Company, and ADP Retirement Services. No such officer, employee, or trustee receives compensation from the Plan. Substantive portions of the advisory, accounting and administrative expenses of the Plan are paid for by the Plan.

Note G – Investments

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

	2014
Vanguard Midcap Growth Index Adm	$ 532,169
Vanguard Growth Index Fund Adm	686,892
Vanguard Prime Mon Mrkt – Inv	1,347,895
Vanguard Target Ret 2020 – Inv	571,393
Vanguard Mid Cap Index – Adm	590,697
Vanguard 500 Index Fund – Adm	811,748

During 2014, the Plan's mutual fund investments (including gains and losses on investments bought and sold as well as held during the year) appreciated by $273,572.

Note H – Fair Value Measurements

Accounting Standards Codification (ASC) 820

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Note H – Fair Value Measurements (Continued)

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Common stocks, corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end. It is not probable that the mutual funds will be sold at amounts that differ materially from the NAV of shares held.

Guaranteed investment contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

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

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

	Assets at Fair Values as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Income	$ 2,053,340	-	-	$ 2,053,340
Growth and Income	1,804,432	-	-	1,804,432
Growth	3,124,745	-	-	3,124,745
Aggressive Growth	1,713,923	-	-	1,713,923
Total mutual funds	8,696,440	-	-	8,696,440
Total assets at fair value	$ 8,696,440	$ -	$ -	$ 8,696,440

Note I – 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.

Note J – Subsequent Events

The Plan has evaluated subsequent events through October 14, 2015, the date the financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
December 31, 2014

Attachment to Item 4(i) of Schedule H (Form 5500)

EIN: 68-0675408 PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Vanguard Midcap Growth Index Adm	Mutual Fund	**	$ 532,169
	Vanguard Explorer Admin	Mutual Fund	**	330,105
	Franklin Biotechnology Dis Adv	Mutual Fund	**	130,674
	Ivy Asset Strat I	Mutual Fund	**	215,187
	Vanguard Target Ret 2025- Inv	Mutual Fund	**	26,254
	Vanguard Target Ret 2010- Inv	Mutual Fund	**	159,478
	AMF American High Income - R6	Mutual Fund	**	124,628
	Vanguard Target Ret 2030 - Inv	Mutual Fund	**	446,377
	Vanguard Growth Index Fund Adm	Mutual Fund	**	686,892
	Vanguard Target Ret 2035 - Inv	Mutual Fund	**	17,443
	Vanguard Prime Mon Mrkt - Inv	Mutual Fund	**	1,347,895
	Vanguard Intl Grth Adm	Mutual Fund	**	267,709
	Vanguard Materials Index Adm	Mutual Fund	**	112,815
	Vanguard Target Ret 2040 - Inv	Mutual Fund	**	174,054
	Van Infl Protected Sec - Admr	Mutual Fund	**	55,422
	Templeton Global Total Ret R6	Mutual Fund	**	3,469
	T. Rowe Price per Strat Growth	Mutual Fund	**	7,479
	Vanguard Gnma Adm	Mutual Fund	**	52,943
	Vanguard Value Index Fund Admr	Mutual Fund	**	274,888
	Frk Nat Res Adv	Mutual Fund	**	156
	Vanguard Target Ret 2020 - Inv	Mutual Fund	**	571,393
	Franklin Utitilities Fund - R6	Mutual Fund	**	45,724
	Vanguard Mid Cap Index - Adm	Mutual Fund	**	590,697
	Amerfunds Smallcap World R6	Mutual Fund	**	157,841
	Vanguard REIT Index Fund Admrl	Mutual Fund	**	24,713
	Vanguard Bal Idx - Adm	Mutual Fund	**	15,185
	Vanguard Target Ret Inc - Inv	Mutual Fund	**	22,709
	Vanguard Target Ret 2050 - Inv	Mutual Fund	**	40,088
	Vanguard Target Ret 2045 - Inv	Mutual Fund	**	57,547
	Fidelity Total Bond Fund	Mutual Fund	**	383,548
	DFA US Small Cap Val Port Inst	Mutual Fund	**	325,280
	DFA Emerging Markets Port Inst	Mutual Fund	**	36,362
	Vanguard Info Tech Idx Admiral	Mutual Fund	**	61,933
	Franklin Strategic Income R6	Mutual Fund	**	85,436
	Vanguard Selected Value - Inv	Mutual Fund	**	228,350
	Vanguard Small Cap Index Admrl	Mutual Fund	**	190,930
	Vanguard 500 Index Fund - Adm	Mutual Fund	**	811,748
	Vanguard Telecom SVC Idx Adm	Mutual Fund	**	29,681
	Vanguard Wellesley Income - Admr	Mutual Fund	**	51,238
*	Participant Loans	Interest rates of 4.25% to 5.25%	-0-	316,475
	TOTAL			$ 9,012,915

* Denotes party-in-interest

** Cost omitted for participant directed investments

See the accompanying notes to financial statements

Schedule C, Line 2(h) Formula Description

For those service providers listed on Line 2 for which Line 2(h) has been checked "yes":

For a description of indirect compensation received by service providers listed on Line 2 that was disclosed as a formula, please see Line 3(e). Please note: If indirect compensation disclosed as a formula was received by a service provider from more than one source, there will be multiple Lines 3(e) for that service provider.

FINANCIAL STATEMENTS

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

San Jose, California

December 31, 2014 and 2013

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Crawford Pimentel Corporation

Certified Public Accountants

2150 Trade Zone Boulevard, Suite 299
San Jose, California 95131

INDEPENDENT AUDITORS' REPORT

To the Trustees of
PCE Paragon Solutions USA, Inc. 401(k) Plan
San Jose, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of PCE Paragon Solutions USA, Inc. 401(k) Plan, which comprise the Statement of Net Assets Available for Benefits as of December 31, 2014, and the related Statement of Changes in Net Assets Available for Benefits for the year then ended, and the related Notes to the Financial Statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

The supplementary schedule (Schedule of Assets Held for Investment Purposes 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 supplementary schedule referred to above.

We have compiled the accompanying statement of net assets available for benefits of PCE Paragon Solutions USA, Inc. 401(k) Plan as of December 31, 2013 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the plan administrator. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance on it.

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

The form and content of the information included in the 2014 financial statements and supplementary schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



San Jose, California
October 14, 2015

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

ASSETS

	Audited 2014	Compiled 2013
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Net assets available for benefits	$ 9,136,251	$ 4,860,936

See the accompanying notes to financial statements

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS	
Additions to net assets attributed to:	
Investment income:	
Interest income on participant loans	$ 8,772
Dividend income	245,279
Net appreciation in fair market value of investments	273,572
Other income	5,610
	533,233
Cash contributions:	
Participants	783,229
Employer	335,497
Rollovers	177,931
	1,296,657
Transfer of assets	3,261,949
Total additions	5,091,839
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	895,649
Administrative expenses	9,981
Certain deemed distributions	5,471
Total deductions	911,101
Net increase in net assets	4,180,738
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	4,955,513
End of year	$ 9,136,251

See the accompanying notes to financial statements

Note A – Description of the Plan

The following description of PCE Paragon Solutions USA, Inc. 401(k) Plan (the Plan) provides only general information. Interested persons should refer to the Plan Agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

Established on July 1, 2008, the Plan is a prototype plan adopted by PCE Paragon Solutions USA, 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. Employees of the Company (other than excluded employees) who have completed one year of service, as defined, are eligible to participate in the Plan.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan has been amended and restated since inception to comply with tax law changes and make other changes to the Plan's design.

Employees of CESM Corporation, a newly established related company, were also participants of the Plan effective January 1, 2014. During 2014, participants employed by PCE Technology USA, Inc. and Ingrasys Technology USA, Inc., two related companies, were transferred into the Plan. Assets of the transferred participants were transferred into the Plan on February 27, 2014. Effective October 1, 2014, participants employed by Ingrasys Technology USA, Inc., along with plan assets belonging to those participants, were transferred out of the Plan.

Contributions

Eligible participants may elect to contribute up to 75% of their compensation to the Plan, but not to exceed statutory limits, through payroll deductions. Plan participants who reach age 50 before the end of the calendar year may elect to defer additional amounts (called "catch-up contributions") to the Plan beginning on January 1st of that year, up to the maximum amount allowed. The Plan permits eligible employees or a participant who is a former employee to make certain tax-free transfers (rollovers) of lump sum distributions received from other tax-qualified plans and certain individual retirement accounts. Eligible employee and rollover contributions are fully vested when contributed.

Employer Contributions

The Plan is considered a "safe harbor 401(k) plan" where the Company has committed to making safe harbor contributions to ensure that the nondiscrimination regulations are met. The Company made safe harbor matching contributions of $335,497 for the year ended December 31, 2014. The employer safe harbor match is equal to 100% of eligible participants' contributions not exceeding 4% of eligible compensation. Participants are fully vested in the employer safe harbor matching contributions immediately. The safe harbor matching contributions are calculated on a per payroll period basis. The Company will adjust the safe harbor matching contributions based on each participant's contributions and compensation at the year end.

Note A – Description of the Plan (Continued)

Employer Contributions (continued)

For the year ended December 31, 2014, it was determined during the audit of the financial statements that the true-up employer matching contribution was not calculated or funded. The Company recalculated the employer true up matching contribution including the lost earnings due to the participants. The 2014 contributions and lost earnings are expected to be funded by November 30, 2015. The amounts for the true up employer matching contribution and lost earnings were $6,833 and $190, respectively. The true up employer matching contribution and lost earnings have been included in the employer receivable balance on the Statement of Net Assets Available for Benefits for the year ended December 31, 2014.

Regardless of any vesting schedule, participants who reach Normal Retirement Age of 65, or become disabled while an employee, will become fully vested in their accounts.

Plan participants are able to direct the allocation of their contributions to the available investment options in the Plan. The Plan is intended to comply with Section 404(c) of ERISA, which makes plan participants responsible for any gains or losses in their accounts.

In addition to the safe harbor matching contribution, the Company may make a discretionary profit sharing contribution, which is determined annually, and allocated or divided among participants eligible to share in the contributions for the Plan year.

Payment of Benefits

A participant that reaches age 59½ may request a distribution for the entire vested balance, in his or her account. Before a participant reaches age 59½, a participant may request a hardship distribution, as defined. Qualified reservist distributions are also available to qualified participants. Upon a participant's retirement, termination of employment, death, or disability, the participant (or the participant's beneficiary in the event of death) may elect to receive a lump sum distribution equal to the value of his or her account, equal installment payments over the period of the life expectancy of the participant or the life expectancy of the designated beneficiary, or partial withdrawals. If the participant's spouse is the beneficiary, the start of payments may be delayed until the year in which the participant would have been 70½. Generally, if the beneficiary is not a person (estate or trust), the entire death benefit must be paid within five years after the participant's death. The Plan allows for the automatic lump sum distribution of participant vested account balances that do not exceed $5,000. There were no benefits payable to terminated participants who have elected to withdraw from the Plan for the year ended December 31, 2014.

Notes Receivable from Participants

The Plan allows creditworthy participants to borrow against their vested account balances in accordance with the Employer Loan Policy. The loan cannot be less than $500 and cannot exceed the lesser of $50,000 or 50% of the vested account balance. Loans are secured by the participant's vested account balance. Such loans bear interest at prime rate plus 1% and must be repaid to the Plan within a five year period, unless the loan is used for the purchase of a principal residence, in which case the maximum repayment period may be longer. For the year ended December 31, 2014, outstanding loans carry interest rates ranging from 4.25% to 5.25%.

Note A – Description of the Plan (Continued)

Plan Administration

The Company has delegated certain responsibilities for the operation and administration of the Plan. In addition, certain administrative and recordkeeping services were provided by ADP Retirement Services. At December 31, 2014, the custodian of the Plan was State Street Bank and Trust Company.

For the year ended December 31, 2014, the Company paid significant administrative costs for the Plan. The participants paid $9,981 of administrative costs related to account fees.

Note B – Summary of Significant Accounting Policies

Basis of Accounting and Accounting Period

The accompanying financial statements are prepared on the accrual basis of accounting. The Plan has adopted a calendar year.

Valuation of Investments

On January 15, 2014, the Plan elected to change investment options. Accordingly, the investments held in common collective trusts were transferred out during the year. As of December 31, 2014, the Plan did not hold any investments in common collective trusts.

At December 31, 2014, the Plan's investments consist of mutual funds which are stated at aggregate fair value as measured by quoted prices in an active market. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year end. See Note H for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Net appreciation/(depreciation) includes the Plan's gains and losses on investments bought or sold as well as held during the year.

Notes Receivable from Participants

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and notes to financial statements. Actual results could differ from those estimates.

Note C – Income Tax Status

The Plan has adopted a prototype plan, which received a favorable determination letter from the Internal Revenue Service on March 31, 2008. The Plan has been amended since receiving the opinion letter. However, the Plan management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. No uncertain positions have been identified that would require recognition of a liability (or asset) or disclosure in the financial statements as of December 31, 2014. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

Note D – Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts, and participant accounts will be distributed in accordance with the Plan document and ERISA.

Note E – Information Prepared and Certified by the Custodian

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. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the custodian, State Street Bank and Trust Company, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule of assets held for investment purposes.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

	2014
Investments, at fair value:	
Mutual funds	$ 8,696,440
Dividend income	$ 245,279
Appreciation in fair market value of investments	$ 273,572
Interest income	$ 8,772

Note F – Party-In-Interest Transaction

Certain administrative functions are performed by officers or employees of the Company, State Street Bank and Trust Company, and ADP Retirement Services. No such officer, employee, or trustee receives compensation from the Plan. Substantive portions of the advisory, accounting and administrative expenses of the Plan are paid for by the Plan.

Note G – Investments

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

	2014
Vanguard Midcap Growth Index Adm	$ 532,169
Vanguard Growth Index Fund Adm	686,892
Vanguard Prime Mon Mrkt – Inv	1,347,895
Vanguard Target Ret 2020 – Inv	571,393
Vanguard Mid Cap Index – Adm	590,697
Vanguard 500 Index Fund – Adm	811,748

During 2014, the Plan's mutual fund investments (including gains and losses on investments bought and sold as well as held during the year) appreciated by $273,572.

Note H – Fair Value Measurements

Accounting Standards Codification (ASC) 820

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Note H – Fair Value Measurements (Continued)

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Common stocks, corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end. It is not probable that the mutual funds will be sold at amounts that differ materially from the NAV of shares held.

Guaranteed investment contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

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

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

	Assets at Fair Values as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Income	$ 2,053,340	-	-	$ 2,053,340
Growth and Income	1,804,432	-	-	1,804,432
Growth	3,124,745	-	-	3,124,745
Aggressive Growth	1,713,923	-	-	1,713,923
Total mutual funds	8,696,440	-	-	8,696,440
Total assets at fair value	$ 8,696,440	$ -	$ -	$ 8,696,440

Note I – 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.

Note J – Subsequent Events

The Plan has evaluated subsequent events through October 14, 2015, the date the financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

PCE PARAGON SOLUTIONS USA, INC. 401(k) PLAN

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
December 31, 2014

Attachment to Item 4(i) of Schedule H (Form 5500)

EIN: 68-0675408 PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Vanguard Midcap Growth Index Adm	Mutual Fund	**	$ 532,169
	Vanguard Explorer Admin	Mutual Fund	**	330,105
	Franklin Biotechnology Dis Adv	Mutual Fund	**	130,674
	Ivy Asset Strat I	Mutual Fund	**	215,187
	Vanguard Target Ret 2025- Inv	Mutual Fund	**	26,254
	Vanguard Target Ret 2010- Inv	Mutual Fund	**	159,478
	AMF American High Income - R6	Mutual Fund	**	124,628
	Vanguard Target Ret 2030 - Inv	Mutual Fund	**	446,377
	Vanguard Growth Index Fund Adm	Mutual Fund	**	686,892
	Vanguard Target Ret 2035 - Inv	Mutual Fund	**	17,443
	Vanguard Prime Mon Mrkt - Inv	Mutual Fund	**	1,347,895
	Vanguard Intl Grth Adm	Mutual Fund	**	267,709
	Vanguard Materials Index Adm	Mutual Fund	**	112,815
	Vanguard Target Ret 2040 - Inv	Mutual Fund	**	174,054
	Van Infl Protected Sec - Admr	Mutual Fund	**	55,422
	Templeton Global Total Ret R6	Mutual Fund	**	3,469
	T. Rowe Price per Strat Growth	Mutual Fund	**	7,479
	Vanguard Gnma Adm	Mutual Fund	**	52,943
	Vanguard Value Index Fund Admr	Mutual Fund	**	274,888
	Frk Nat Res Adv	Mutual Fund	**	156
	Vanguard Target Ret 2020 - Inv	Mutual Fund	**	571,393
	Franklin Utitilities Fund - R6	Mutual Fund	**	45,724
	Vanguard Mid Cap Index - Adm	Mutual Fund	**	590,697
	Amerfunds Smallcap World R6	Mutual Fund	**	157,841
	Vanguard REIT Index Fund Admrl	Mutual Fund	**	24,713
	Vanguard Bal Idx - Adm	Mutual Fund	**	15,185
	Vanguard Target Ret Inc - Inv	Mutual Fund	**	22,709
	Vanguard Target Ret 2050 - Inv	Mutual Fund	**	40,088
	Vanguard Target Ret 2045 - Inv	Mutual Fund	**	57,547
	Fidelity Total Bond Fund	Mutual Fund	**	383,548
	DFA US Small Cap Val Port Inst	Mutual Fund	**	325,280
	DFA Emerging Markets Port Inst	Mutual Fund	**	36,362
	Vanguard Info Tech Idx Admiral	Mutual Fund	**	61,933
	Franklin Strategic Income R6	Mutual Fund	**	85,436
	Vanguard Selected Value - Inv	Mutual Fund	**	228,350
	Vanguard Small Cap Index Admrl	Mutual Fund	**	190,930
	Vanguard 500 Index Fund - Adm	Mutual Fund	**	811,748
	Vanguard Telecom SVC Idx Adm	Mutual Fund	**	29,681
	Vanguard Wellesley Income - Admr	Mutual Fund	**	51,238
*	Participant Loans	Interest rates of 4.25% to 5.25%	-0-	316,475
	TOTAL			$ 9,012,915

* Denotes party-in-interest

** Cost omitted for participant directed investments

See the accompanying notes to financial statements

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN **EIN:** 68-0675408
Plan Sponsor's Name PCE PARAGON SOLUTIONS USA, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD MIDCAP GROWTH IDX ADM	REGISTERED INVESTMENT COMPANY		532,169
	VANGUARD EXPLORER ADMIN	REGISTERED INVESTMENT COMPANY		330,106
	FRANKLIN BIOTECHNOLOGY DIS ADV	REGISTERED INVESTMENT COMPANY		130,674
	IVY ASSET STRAT I	REGISTERED INVESTMENT COMPANY		215,187
	VANGUARD TARGET RET 2025 - INV	REGISTERED INVESTMENT COMPANY		26,254
	VANGUARD TARGET RET 2010 - INV	REGISTERED INVESTMENT COMPANY		159,478
	AMF AMERICAN HIGH INCOME - R6	REGISTERED INVESTMENT COMPANY		124,628

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN **EIN:** 68-0675408
Plan Sponsor's Name PCE PARAGON SOLUTIONS USA, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD TARGET RET 2030 - INV	REGISTERED INVESTMENT COMPANY		446,377
	VANGUARD GROWTH INDEX FUND ADM	REGISTERED INVESTMENT COMPANY		686,892
	VANGUARD TARGET RET 2035 - INV	REGISTERED INVESTMENT COMPANY		17,443
	VANGUARD PRIME MON MRKT - INV	REGISTERED INVESTMENT COMPANY		1,347,895
	VANGUARD INTL GRTH ADM	REGISTERED INVESTMENT COMPANY		267,709
	VANGUARD MATERIALS INDEX ADM	REGISTERED INVESTMENT COMPANY		112,815
	VANGUARD TARGET RET 2040 - INV	REGISTERED INVESTMENT COMPANY		174,054

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN **EIN:** 68-0675408
Plan Sponsor's Name PCE PARAGON SOLUTIONS USA, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VAN INFL PROTECTED SEC - ADMR	REGISTERED INVESTMENT COMPANY		55,422
	TEMPLETON GLOBAL TOTAL RET R6	REGISTERED INVESTMENT COMPANY		3,469
	T. ROWE PRICE PER STRAT GROWTH	REGISTERED INVESTMENT COMPANY		7,479
	VANGUARD GNMA ADM	REGISTERED INVESTMENT COMPANY		52,943
	VANGUARD VALUE INDEX FUND ADMR	REGISTERED INVESTMENT COMPANY		274,888
	FRK NAT RES ADV	REGISTERED INVESTMENT COMPANY		156
	VANGUARD TARGET RET 2020 - INV	REGISTERED INVESTMENT COMPANY		571,393

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN **EIN:** 68-0675408
Plan Sponsor's Name PCE PARAGON SOLUTIONS USA, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	FRANKLIN UTILITIES FUND - R6	REGISTERED INVESTMENT COMPANY		45,724
	VANGUARD MID CAP INDEX - ADM	REGISTERED INVESTMENT COMPANY		590,697
	AMERFUNDS SMALLCAP WORLD R6	REGISTERED INVESTMENT COMPANY		157,841
	VANGUARD REIT INDEX FUND ADMRL	REGISTERED INVESTMENT COMPANY		24,713
	VANGUARD BAL IDX - ADM	REGISTERED INVESTMENT COMPANY		15,185
	VANGUARD TARGET RET INC - INV	REGISTERED INVESTMENT COMPANY		22,709
	VANGUARD TARGET RET 2050 - INV	REGISTERED INVESTMENT COMPANY		40,088

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN **EIN:** 68-0675408
Plan Sponsor's Name PCE PARAGON SOLUTIONS USA, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD TARGET RET 2045 - INV	REGISTERED INVESTMENT COMPANY		57,547
	FIDELITY TOTAL BOND FUND	REGISTERED INVESTMENT COMPANY		383,548
	DFA US SMALL CAP VAL PORT INST	REGISTERED INVESTMENT COMPANY		325,280
	DFA EMERGING MARKETS PORT INST	REGISTERED INVESTMENT COMPANY		36,362
	VANGUARD INFO TECH IDX ADMIRAL	REGISTERED INVESTMENT COMPANY		61,933
	FRANKLIN STRATEGIC INCOME R6	REGISTERED INVESTMENT COMPANY		85,436
	VANGUARD SELECTED VALUE - INV	REGISTERED INVESTMENT COMPANY		228,350

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PCE PARAGON SOLUTIONS USA, INC. 401(K) PLAN **EIN:** 68-0675408
Plan Sponsor's Name PCE PARAGON SOLUTIONS USA, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD SMALL CAP INDEX ADMRL	REGISTERED INVESTMENT COMPANY		190,930
	VANGUARD 500 INDEX FUND - ADM	REGISTERED INVESTMENT COMPANY		811,748
	VANGUARD TELECOM SVC IDX ADM	REGISTERED INVESTMENT COMPANY		29,681
	VANGUARD WELLESLEY INCOME-ADMR	REGISTERED INVESTMENT COMPANY		51,238
	PARTICIPANT LOANS	INTEREST RATES (4.25% TO 5.25%)		316,475