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

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BEST ROOFING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2005

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
BEST ROOFING SERVICES, LLC

1600 NE 12TH TERRACE
FORT LAUDERDALE, FL 33305

2b Employer Identification Number (EIN) 45-2411210

2c Plan Sponsor's telephone number 954-941-9111

2d Business code (see instructions) 238100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2016	DALE E. EBY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2016	DALE E. EBY
	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)

Preparer's telephone number

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**	170
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)**	165
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	174
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	10
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	184
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	184
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	73
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
LINCOLN NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	GP 34468		01/01/2015	12/31/2015

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
1711	715

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

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

NEW ENGLAND SECURITIES
3RD FLOOR EAST WING
300 DAVIDSON AVE.
SOMERSET, NJ 08873-4175

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
410	15	NON MONETARY COMPENSATION TO REP	4

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

ABACUS RETIREMENT SOLUTIONS
400 GOLD AVE. SW SUITE 1060
ALBUQUERQUE, NM 87102

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	685	ADMINISTRATION FEES	5

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

METLINE SECURITIES
1095 AVE OF THE AMERICAS
NEW YORK, NY 10036

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1301	15	NON-MONETARY COMPENSATION TO REP	4

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	152998
5	Current value of plan's interest under this contract in separate accounts at year end	5	553079

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY WITH GUARANTEED FUND

b	Balance at the end of the previous year			7b	142272
c	Additions: (1) Contributions deposited during the year	7c(1)	16635		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	2340		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	3955		
	▶ MAY INCLUDE LOAN REPAY/FORF/TAKEOVER/ADJUSTMENTS				
	(6) Total additions			7c(6)	22930
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	165202
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1564		
	(2) Administration charge made by carrier	7e(2)	1688		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	8952		
	▶ MAY INCLUDE LOAN REPAY/FORF/TAKEOVER/ADJUSTMENTS				
	(5) Total deductions			7e(5)	12204
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	152998

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

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

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2015
Department of Labor Employee Benefits Security Administration	▶ File as an attachment to Form 5500.	This Form is Open to Public Inspection.
Pension Benefit Guaranty Corporation		

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan	B Three-digit plan number (PN) ▶	
BEST ROOFING 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
BEST ROOFING SERVICES, LLC	45-2411210	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

LINCOLN NATIONAL CORPORATION

1300 S. CLINTON STREET
PO BOX 2248
FORT WAYNE, IN 46801-2248

35-1140070

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	SERVICE PROVIDER	8420	Yes [X] No [ ]	Yes [X] No [ ]		Yes [ ] No [X]

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

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

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

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

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
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
BEST ROOFING 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
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

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: AMERICAN FUNDS SMALL CAP WORLD

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-146	P	54595

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE FOUNDATION AGGRESSIVE

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-197	P	47693

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND OF AM

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-148	P	25873

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN HIGH INCOME

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-120	P	25451

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK ENERGY AND RESOURCES

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-177	P	23211

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK CAPITAL APPRECIATION

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-181	P	22857

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS HI INCOME TRUST

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE 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)
35-0472300-716	P	18283

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN ENTERPRISE PORTFOLIO

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-164	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16411

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DIMENSIONAL US EQUITY

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-157	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14352

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MARKETS

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-194	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14205

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK FLEXIBLE EQUITY

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12934

a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP DIVERSIFIED INC

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12141

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP VANGUARD DOMESTIC EQUITY ETF

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-119	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11618

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN GROWTH

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL INSURANCE CO.

c EIN-PN 35-0472300-158	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9974

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-735	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9668

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-184	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9440

a Name of MTIA, CCT, PSA, or 103-12 IE: STADION MANAGED CONSERVATIVE

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-705	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8350

a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED GOVT ULTRASHORT DURATION			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-114	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	81091
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VIT UTILITIES SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-167	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7876
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2040			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-704	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7795
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE DISCOVERY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-163	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7683
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS INVEST. CO. OF AM			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7561
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-161	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6938
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE BOND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6847
a Name of MTIA, CCT, PSA, or 103-12 IE: FTVIPT TEMPLETON GLOBAL BOND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-186	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6719
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2030			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-703	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6547
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP VANGUARD INT'L EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-159	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6243

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-134	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5707
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY MODERATE GROW			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-121	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5529
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP CLARION GLOBAL REAL ESTATE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-155	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5210
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO GROWTH AND INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-128	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5134
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP TEMPLETON GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-162	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4347
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL LARGE CAP VALUE INDX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-711	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3949
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE FOUNDATION CONS. ALLO			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-195	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3701
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-135	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3495
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE FOUNDATION MODERATE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-196	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2791
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL ALL CAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-123	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2773

a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCEBERNSTEIN VPS SMALL MIDCAP			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-139	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2486
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA S&P500 INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-127	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2472
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA INTERNATIONAL INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-708	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1994
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2050			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-719	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1918
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BOND FUND OF AMERICA			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-717	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1883
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP BARON GROWTH OPPORTUNITIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-718	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1721
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MONDRIAN INT'L VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-122	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1650
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GROW			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-154	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1552
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY CONSERV. GROW			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-130	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1292
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL LARGE CAP GRO IND NON			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-712	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1243

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1219
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VIT GROWTH SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-165	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1024
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE GROWTH & INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	800
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2010			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-701	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	759
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MANAGED RISK PROFILE 2020			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-702	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	754
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP BLACKROCK INFLATION PROTECT			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-192	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	678
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DELAWARE SOCIAL AWARENESS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-133	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	673
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO SMALL CAP DISCOVERY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-176	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	311
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-720	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	224
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA BOND INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-709	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	112

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL/MID CAP INDEX

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-124	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 67

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA SMALLCAP INDEX

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA SMALLCAP INDEX

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA17 COLUMBIA ACORN

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-117	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA SMALLCAP INDEX

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-136	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1645

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA87 DELAWARE VIP LIMITED TERM

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-187	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 115

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALB SSGA RUSS SMCAP VALUE IX N

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN 35-0472300-714	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1417

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

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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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

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)		767
(2) Participant contributions	1b(2)		3741
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	15497	60720
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	514153	553079
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	142272	152998
(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	671922	771305
	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	
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	671922	771305

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)	29768	
	(B) Participants	2a(1)(B)	152246	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		182014
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)	1240	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1240
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-21494
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		161760
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	42036	
(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)		42036
f Corrective distributions (see instructions)	2f		6535
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	3300	
(3) Investment advisory and management fees	2i(3)	10506	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		13806
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		62377
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		99383
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: DASZKAL BOLTON, LLP **(2)** EIN: 65-0406502

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	N/A	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	N/A	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			100000
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				
o	Did the plan trust incur unrelated business taxable income?	4o			X	
p	Were in-service distributions made during the plan year?	4p		X		

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

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

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

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

Part V Trust Information

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

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

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

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
BEST ROOFING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST ROOFING SERVICES, LLC

D Employer Identification Number (EIN)
45-2411210

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): 35-0472300

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):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

DASZKALBOLTON
accountants & advisors

Best Roofing 401(k) Plan

Financial Statements

December 31, 2015 and 2014

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* *Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.*

DASZKALBOLTON
accountants & advisors

Independent Auditors' Report

To the Plan Administrator of
Best Roofing 401(k) Plan
Fort Lauderdale, Florida

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of the Best Roofing 401(k) Plan (the "Plan"), which comprise the statement of net assets available for plan benefits at December 31, 2015, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2015, and the related notes to the financial statements.

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

Auditors' Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting our 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 3, which was certified by The Lincoln National Life Insurance Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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, 2015, 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 the 2015 financial statements referred to in the first paragraph.

Continued from previous page

Other Matter – Supplemental Schedule

The supplemental Schedule H – Line 4i – Schedule of Assets (Held at End of Year) for the year ended December 31, 2015, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Other Matter – 2014 Financial Statements

The financial statements of the Plan as of December 31, 2014, were audited by predecessor auditors. As permitted by 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 (ERISA), the Plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by The Lincoln National Life Insurance Company, the Custodian of the Plan. Their report, dated September 23, 2015, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Custodian, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations 2015

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.



Fort Lauderdale, Florida
October 13, 2016

Best Roofing 401(k) Plan
Statements of Net Assets Available for Plan Benefits
December 31, 2015 and 2014

	2015	2014
Assets:		
Investments, at fair value	$ 553,079	$ 656,425
Investments, at contract value	152,998	-
Total investments	706,077	656,425
Receivables:		
Employer contributions	767	-
Participant contributions	3,741	-
Notes receivable from participants	60,720	15,497
Total receivables	65,228	15,497
Total assets	771,305	671,922
Liabilities:		
Excess contributions refundable	2,121	-
Net assets available for plan benefits	$ 769,184	$ 671,922

See accompanying notes to financial statements.

Best Roofing 401(k) Plan
Statement of Changes in Net Assets Available for Plan Benefits
For the Year Ended December 31, 2015

Additions to (deductions from) net assets attributed to:		
Investment (loss) income:		
Net depreciation in fair value of investments	$	(23,834)
Interest income earned on Guaranteed Interest Contract		2,340
Total investment loss		(21,494)
Interest income earned on notes receivable from participants		1,240
Contributions:		
Participant		152,246
Employer		29,768
Total contributions		182,014
Total additions		161,760
Deductions from net assets attributed to:		
Benefits paid to participants		(48,571)
Corrective distributions		(2,121)
Administrative expenses		(13,806)
Total deductions		(64,498)
Net increase in net assets		97,262
Net assets available for plan benefits, beginning of the year		671,922
Net assets available for plan benefits, end of the year	$	769,184

See accompanying notes to financial statements.

Note 1 – Description of Plan

The following description of the Best Roofing 401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Best Roofing Services, LLC (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

An employee is eligible to participate in the Plan upon attaining the age of 21 and completing (3) three months of service. The employee may enter the Plan on the same day of the month occurring in each successive 3-month period, coinciding with or next following the date they satisfy the eligibility requirements.

Contributions

Each year, participants may contribute a percentage of pretax annual compensation, as determined by the Internal Revenue Code. The Company matches up to 25% of the first 4% of an employee's deferral amount. The Company made contributions of $29,768 and $22,915 for the years ended December 31, 2015 and 2014, respectively.

Rollovers

The Plan accepts eligible rollover distributions from qualified plans.

Participant Accounts

Each participant's account is credited with the allocations of (a) the Company's discretionary contribution pursuant to the Summary Plan Description and, (b) Plan earnings (losses), and charged with deductions for administrative expenses and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings (losses) thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings (losses) thereon is as follows:

Years of Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Note 1 – Description of Plan, continued

Payment of Benefits

On termination of service due to death, disability or retirement, or other reasons, a participant may elect to receive either a lump-sum amount or installment payments equal to the value of the participant's vested interest in his or her account.

Plan Administration

The Plan utilizes Lincoln National Life Insurance Company ("LNL"), to serve as the Custodian of the Plan. Upon enrollment in the Plan, a participant directs employee contributions in percentage increments to any of the investment options. The Allocated Retirement Account Group Annuity Contract ("ARA") investment allows the participants to choose from the LNL accounts, which act as the underlying investment assets of the ARA contract.

The ARA contract offers Separate Accounts which are defined as funds which invest in external mutual fund companies. Such Separate Accounts are established in accordance with state laws and are maintained separately from general assets of the LNL.

Forfeited Accounts

Forfeitures resulting from termination of non-fully vested participants are applied toward the Company's contribution into the Plan. The total amount of forfeitures at December 31, 2015 and 2014 were $1,905 and $1,462, respectively.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum amount of $1,000 up to a maximum of 50% of their account balance. Loan transactions are treated as a transfer from the investment fund to the notes receivable from participants' account. Loan terms generally range from 1-5 years. The loans are secured by the balance in the participants' account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator. Interest rates for all notes were calculated at 4.50% and 4.25% for 2015 and 2014, respectively. Principal and interest is paid ratably through debits from employees' personal bank accounts.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of the Plan are allocated to the participants' accounts and are included in administrative expenses. Investment related expenses are included in net depreciation in value of investments.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

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

Note 2 – Summary of Significant Accounting Policies, continued

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 on the terms of the Plan document.

Investment Valuation and Income Recognition

Investments held by a defined contribution plan are required to be reported at fair value, except for investments in FBRICs. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. FBRICs are reported at contract value because contract value is the amount that participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a FBRIC through a Lincoln National Life Guaranteed Return Account ("General Account"). See Note 5 for discussion of the guaranteed investment account with LNL.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as investments held during the year.

Payment of Benefits

Benefits are recorded when paid.

New Accounting Pronouncements

In 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-10, *Technical Corrections and Improvements* for accounting guidance in a number of areas. Certain provisions of this guidance are effective as of the beginning of the 2016 plan year, with early adoption permissible. Management adopted those provisions of this new standard effective as of the beginning of 2015, and the adoption did not have a material impact on the Plan's financial statements.

In 2015, the FASB issued accounting guidance for a three-part standard that (1) requires the use of contract value as the only measurement for FBRICs; (2) eliminates the requirements to disclose individual investments that represent five percent or more of net assets available for plan benefits and the net appreciation or depreciation by general type; and (3) provides plans with a measurement-date practical expedient. The provisions of this guidance are effective as of the beginning of the 2016 plan year and should be applied retrospectively for parts (1) and (2) and prospectively for part (3), with early adoption permissible. Management elected to early adopt the provisions of this guidance effective as of the beginning of 2015. Part I – for the Plan's investment in the FBRIC, measurement of contract value was used. Part II – for individual investments that represent five percent or more of net assets available for plan benefits, the net appreciation or depreciation for these investments by general type in the table of net assets by asset category, as well as the categorization by class of investments in the fair value table, have been eliminated. 1Part III is not applicable to the Plan's financial statements.

Date of Management's Review

Management has evaluated subsequent events through October 13, 2016, the date the financial statements were available to be issued.

Note 3 – Investments as 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 ("DOL") Rules and Regulations for Reporting and Disclosures under ERISA. Accordingly, LNL, the Custodian of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Plan Benefits as of December 31, 2015 and 2014 and the Schedule of Assets (Held at End of Year) at December 31, 2015, and the related investment activity reported in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2015.

Note 4 – Fair Value Measurements

GAAP provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 1 inputs were used in the preparation of the financial statements.

The three levels of the fair value hierarchy under GAAP are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted market prices in markets that are not active; or model-derived valuations or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The asset 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.

The following is a description of the valuation methodologies used for assets measured at fair value. There was no change in the methodologies used as of December 31, 2015 and 2014:

Mutual Funds held in Pooled Separate Accounts ("PSA"): PSA's investing in mutual funds or domestic equity securities are measured using the quoted prices in active markets for identical assets ("Level 1"). PSA's directly investing in fixed maturity securities are measured based on the pricing data provided by outside valuation service providers who generally use the mean of bid and ask prices but may also use alternative observable pricing inputs for certain securities ("Level 2").

Note 4 – Fair Value Measurements, continued

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, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	At December 31, 2015			
	Fair Value	Level 1	Level 2	Level 3
Investment in LNL allocated retirement Pooled separate accounts	$ 553,079	$ -	$ 553,079	$ -

	At December 31, 2014			
	Fair Value	Level 1	Level 2	Level 3
Investment in LNL allocated retirement Pooled separate accounts	$ 656,425	$ -	$ 656,425	$ -

Level 2 Fair Value Measurements

In determining fair value, LNL used the market approach which utilizes process and other relevant information generated by market transactions involving identical generated assets or liabilities. Observable inputs reflect the assumptions market participants would use in valuing a financial instrument based on market data obtained from sources independent of LNL.

Note 5 – Guaranteed Investment Account with Insurance Company

The Plan has a FBRIC investment option with LNL. LNL maintains the contributions in a general account. The account is guaranteed against loss of principal, minus all withdrawals, including charges and adjustments. The guarantee is based on LNL's ability to meet its financial obligations from general assets. Because the Contract is FBRIC, contract value is the relevant measurement attribute for that portion of the net assets available for plan benefits attributable to the Contract.

The Contract remains in-force until it is terminated by either the Plan or LNL, therefore the contract does not have a specified maturity date. Therefore, there are no known scheduled cash flows associated with the Contract.

The effective guaranteed credited interest rate is set on a quarterly basis and is communicated to the Plan Sponsor before going into effect, and is guaranteed for at least one quarter.

When establishing interest crediting rates for the Contract, LNL considers many factors, including current economic and market conditions, the general interest rate environment, and both the expected and actual experience of a reference portfolio within the issuer's general account. These rates are established without the use of a specific formula. The LNL guaranteed minimum interest rate is 1%.

Note 5 – Guaranteed Investment Account with Insurance Company, continued

As each retirement contract does not have a segregated pool of assets, this valuation technique does not have an immediate direct impact on the fair value included on the report, which is the contract value. This valuation technique has an indirect influence on future crediting rates, which are the unobservable input. As the crediting rate increases or decreases, that will affect the future value of the General Account.

Note 6 – Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to Schedule H of the Form 5500 at December 31:

	2015
Net assets available for Plan benefits per the financial statements	$ 769,184
Excess contributions refundable	2,121
Net assets available for plan benefits per Schedule H of Form 5500	$ 771,305

The following is a reconciliation of total distributions per the financial statements to Schedule H of Form 5500 for the year ended December 31:

	2015
Distributions paid to participants per the financial statements	$ (64,498)
Excess contributions refundable in the current year	2,121
Distributions paid to participants per Schedule H of Form 5500	$ (62,377)

Note 7 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue their 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.

Note 8 – Tax Status

The Plan is a profit sharing plan, sponsored by Datair Employee Benefit Systems, Inc. ("Datair") designed in accordance with applicable sections of the IRC. Datair received an opinion letter from the IRS dated March 31, 2008, stating that the Plan is qualified under section 401(a) of the IRC and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the IRS, the Plan was amended. The Sponsor believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore believes that the Plan, as amended, is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 8 – Tax Status, continued

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2012.

Note 9 – 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 statements of net assets available for plan benefits.

Note 10 – Related Party Transactions

Plan investments are managed by LNL. LNL is the Custodian as defined by the Plan and, therefore, these transact ions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $1,711 for the year ended December 31, 2015. Additionally, $13,806 in administrative fees paid to LNL in 2015 are incorporated in the net depreciation in value of investments. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Certain participants of the Plan have outstanding loans (notes receivable from participants) with the Plan as of December 31, 2015 and 2014. These loans are considered party-in-interest transactions according to the DOL guidelines. Total notes receivable from participants as of December 31, 2015 and 2014 were $60,720 and $15,497, respectively.

Supplemental Schedule

Plan Sponsor's EIN: 45-241120
Plan No.: 001

(a) Party-in Interest	(b) Identity of Issue, Borrowers, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value	
	Lincoln National's Allocated Retirement Account Group Annuity Contract				
*	Guaranteed Account	Guaranteed Return Account	**	150,080	***
*	Federated Government Ultrashort Duration	Pooled Separate Account	**	81,091	
*	American Funds SMALLCAP World Fund	Pooled Separate Account	**	54,595	
*	LVIP Delaware Foundation Aggresive Alloc	Pooled Separate Account	**	47,693	
*	American Funds Growth Fund of America	Pooled Separate Account	**	25,873	
*	Franklin High Income	Pooled Separate Account	**	25,451	
*	BlackRock Energy & Resources	Pooled Separate Account	**	23,211	
*	BlackRock Capital Appreciation	Pooled Separate Account	**	22,857	
*	American Funds American High-Income Trust	Pooled Separate Account	**	18,283	
*	Janus Aspen Enterprise	Pooled Separate Account	**	16,411	
*	LVIP Dimentional U.S. Equity	Pooled Separate Account	**	14,352	
*	Oppenhiemer Developing Markets	Pooled Separate Account	**	14,205	
*	BlackRock Flexible Equity	Pooled Separate Account	**	12,934	
*	Delaware VIP Diversified Income	Pooled Separate Account	**	12,141	
*	LVIP Vanguard Domestic Equity ETF	Pooled Separate Account	**	11,618	
*	Franklin Growth	Pooled Separate Account	**	9,974	
*	BlackRock Global Allocation	Pooled Separate Account	**	9,668	
*	Fidelity VIP Mi Cap	Pooled Separate Account	**	9,440	
*	Stadion Managed Conservative	Pooled Separate Account	**	8,350	
*	MFS VIT Utilities	Pooled Separate Account	**	7,876	
*	LVIP Managed Risk Profile 2040	Pooled Separate Account	**	7,795	
*	Wells Fargo Advantage Discovery	Pooled Separate Account	**	7,683	
*	American Funds Investment Co. of America	Pooled Separate Account	**	7,561	
*	Delaware VIP Value	Pooled Separate Account	**	6,938	
*	LVIP Delaware Bond	Pooled Separate Account	**	6,847	
*	Templeton Global Bond	Pooled Separate Account	**	6,719	
*	LVIP Managed Risk Profile 2030	Pooled Separate Account	**	6,547	
*	LVIP Vanguard International Equity ETF	Pooled Separate Account	**	6,243	
*	American Funds New Perspective Funds	Pooled Separate Account	**	5,707	
*	Vanguard LifeStrategy Moderate Growth	Pooled Separate Account	**	5,529	
*	LVIP Clairon Global Real Estate	Pooled Separate Account	**	5,210	
*	Invesco Growth and Income	Pooled Separate Account	**	5,134	
*	LVIP Templeton Growth RPM	Pooled Separate Account	**	4,347	
*	SSgA Russell Large Cap Value Index NL	Pooled Separate Account	**	3,949	
*	LVIP Delaware Foundation Conservative Alloc	Pooled Separate Account	**	3,701	
*	Fidelity VIP ContraFund	Pooled Separate Account	**	3,495	
*	Mgd Prin Protect Portfolio	Guaranteed Account	**	2,918	***
*	LVIP Delaware Foundation Moderate Alloc	Pooled Separate Account	**	2,791	

Continued on next page

Plan Sponsor's EIN: 45-241120
Plan No.: 001

(a) Party-in Interest	(b) Identity of Issue, Borrowers, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Continued from previous page				
	Lincoln National's Allocated Retirement Account Group Annuity Contract			
*	SSgA Russell All Cap Index	Pooled Separate Account	**	2,773
*	AllianceBernstein VPS Small/Mid Cap Value	Pooled Separate Account	**	2,486
*	LVIP SSgA S&P 500 Index	Pooled Separate Account	**	2,472
*	LVIP SSgA International Index	Pooled Separate Account	**	1,994
*	LVIP Managed Risk Profile 2050	Pooled Separate Account	**	1,918
*	American Funds Bond Fund of America	Pooled Separate Account	**	1,883
*	LVIP Baron Growth Opportunities	Pooled Separate Account	**	1,721
*	LVIP Mondrian International Value	Pooled Separate Account	**	1,650
*	LVIP SSgA SmallCap Index	Pooled Separate Account	**	1,645
*	American Funds EuroPacific Growth Fund	Pooled Separate Account	**	1,552
*	SSgA Russell Small Cap Value Index NL	Pooled Separate Account	**	1,417
*	Vanguard LifeStrategy Conservative Growth	Pooled Separate Account	**	1,292
*	SSgA Russell Large Cap Growth Index NL	Pooled Separate Account	**	1,243
*	Vanguard LifeStrategy Growth	Pooled Separate Account	**	1,219
*	MFS VIT Growth	Pooled Separate Account	**	1,024
*	LVIP Delaware Growth and Income	Pooled Separate Account	**	800
*	LVIP Managed Risk Profile 2010	Pooled Separate Account	**	759
*	LVIP Managed Risk Profile 2020	Pooled Separate Account	**	754
*	LVIP BlackRock Inflation Protected Bond	Pooled Separate Account	**	678
*	LVIP Delaware Social Awareness	Pooled Separate Account	**	673
*	Invesco Small Cap Discovery	Pooled Separate Account	**	311
*	PIMCO Total Return	Pooled Separate Account	**	224
*	Delaware Limited-Term Diversified Income	Pooled Separate Account	**	115
*	LVIP SSgA Bond Index	Pooled Separate Account	**	112
*	Columbia Acorn Fund	Pooled Separate Account	**	78
*	SSgA Russell Small/Mid Cap Index	Pooled Separate Account	**	67
*	Participant loans	Interest rates at 4.25%	-0-	60,720
				$ 766,797

* Represents a party-in-interest, as defined by ERISA.
** Cost omitted for participant investments.
*** Investment presented at contract value.

Certified as complete and accurate by the Plan Custodian.

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

For the plan year beginning **01/01/2015** and ending **12/31/2015**

Name of plan
Best Roofing 401(k) Plan

Employer Identification Number
45-2411210

Three-digit plan number ► **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
*	Lincoln National Corporation	LNL SA11 LVIP Delaware Growth	537	800
*	Lincoln National Corporation	LNL SA12 LVIP Delaware Bond	6,127	6,847
*	Lincoln National Corporation	LNL SA14 Federated Government	81,370	81,091
*	Lincoln National Corporation	LNL SA19 LVIP Vanguard Domesti	8,057	11,618
*	Lincoln National Corporation	LNL SA20 Franklin High Income	23,681	25,451
*	Lincoln National Corporation	LNL SA21 Vanguard LifeStrategy	5,570	5,529
*	Lincoln National Corporation	LNL SA22 LVIP Mondrian Int'l V	1,597	1,650
*	Lincoln National Corporation	LNL SA28 Invesco Growth and In	4,644	5,134
*	Lincoln National Corporation	LNL Guaranteed Fund	150,080	150,080
*	Lincoln National Corporation	LNL SA30 Vanguard LifeStrategy	127,184	1,292
*	Participant Loans	4.25%		60,721
*	Lincoln National Corporation	LNL SA32 Vanguard LifeStrategy	1,174	1,219
*	Lincoln National Corporation	LNL SA33 LVIP Delaware Social	411	673
*	Lincoln National Corporation	LNL SA34 American Funds New Pe	4,352	5,707
*	Lincoln National Corporation	LNL SA35 Fidelity VIP Contrafu	3,406	3,495
*	Lincoln National Corporation	LNL SA39 AllianceBernstein VPS	2,113	2,486
*	Lincoln National Corporation	LNL SA46 American Funds SMALLC	39,933	54,595
*	Lincoln National Corporation	LNL SA48 American Funds Growth	18,315	25,873
*	Lincoln National Corporation	LNL SA49 American Funds Invest	6,922	7,561
*	Lincoln National Corporation	LNL SA54 American Funds EuroPa	1,563	1,552
*	Lincoln National Corporation	LNL SA17 Columbia Acorn	80	78
*	Lincoln National Corporation	LNL SA57 LVIP Dimensional US E	12,010	14,352
*	Lincoln National Corporation	LNL SA58 Franklin Growth	7,915	9,974
*	Lincoln National Corporation	LNL SA59 LVIP Vanguard Interna	6,220	6,243
*	Lincoln National Corporation	LNL SA61 Delaware VIP Value	5,898	6,938
*	Lincoln National Corporation	LNL SA62 LVIP Templeton Growth	4,012	4,347
*	Lincoln National Corporation	LNL SA63 Wells Fargo Advantage	6,118	7,683
*	Lincoln National Corporation	LNL SA64 Janus Aspen Enterpris	12,272	16,411
*	Lincoln National Corporation	LNL SA67 MFS VIT Utilities Ser	6,713	7,876
*	Lincoln National Corporation	LNL SA23 Russell All Cap idx	2,758	2,773
*	Lincoln National Corporation	LNL SA77 BlackRock Energy and	41,817	23,211
*	Lincoln National Corporation	LNL SA24 Rusl Sml Md Cap idx	70	67
*	Lincoln National Corporation	LNL SA81 BlackRock Capital App	18,639	22,857
*	Lincoln National Corporation	LNL SA83 BlackRock Flexible Eq	10,452	12,934
*	Lincoln National Corporation	LNL SA84 Fidelity VIP Mid Cap	7,585	9,440
*	Lincoln National Corporation	LNL SA86 FTVIPT Templeton Glob	6,199	6,719
*	Lincoln National Corporation	LNL SA65 MFS VIT Growth	986	1,024
*	Lincoln National Corporation	LNL SA92 LVIP Blackrock Inflat	689	678
*	Lincoln National Corporation	LNL SA93 Delaware VIP Diversif	12,197	12,141

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

For the plan year beginning **01/01/2015** and ending **12/31/2015**

Name of plan
Best Roofing 401(k) Plan

Employer Identification Number
45-2411210

Three-digit plan number ► **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
*	Lincoln National Corporation	LNL SA94 Oppenheimer Developin	14,592	14,205
*	Lincoln National Corporation	LNL SA96 LVIP Delaware Foundat	2,280	2,791
*	Lincoln National Corporation	LNL SA97 LVIP Delaware Foundat	43,536	47,693
*	Lincoln National Corporation	LNL SAL4 LVIP Mgd risk 2040	3,731	7,795
*	Lincoln National Corporation	LNL SATC Stadion Managed Conse	8,259	8,350
*	Lincoln National Corporation	LNL SAL8 SSgA Russell Large Ca	3,894	3,949
*	Lincoln National Corporation	LNL SA1C American Funds High-I	19,812	18,283
*	Lincoln National Corporation	LNL SA76 Invesco Sml Cap Disc	318	311
*	Lincoln National Corporation	LNL SALE BlackRock Global Allo	9,823	9,668
*	Lincoln National Corporation	LNL Mgd Prin Protect Portfolio	2,822	2,918
*	Lincoln National Corporation	LNL SA1E Am Fds Bond America	1,880	1,883
*	Lincoln National Corporation	LNL SA1X LVIP Bar GR	1,765	1,721
*	Lincoln National Corporation	LNL SA27 LVIP SSgA S&P 500 Idx	2,353	2,472
*	Lincoln National Corporation	LNL SA36 LVIP SSgA SmlCap Idx	1,688	1,645
*	Lincoln National Corporation	LNL SA95 LVIP Del Fndtn Cons A	3,766	3,701
*	Lincoln National Corporation	LNL SAL1 LVIP Mgd Risk Pr 2010	773	759
*	Lincoln National Corporation	LNL SAL2 LVIP Mgd Risk Pr 2020	773	754
*	Lincoln National Corporation	LNL SAL3 LVIP Mgd Risk Pr 2030	6,758	6,547
*	Lincoln National Corporation	LNL SAL5 LVIP SSgA Intl idx	2,129	1,994
*	Lincoln National Corporation	LNL SAL6 SSgA Bond Idx	113	112
*	Lincoln National Corporation	LNL SAL9 SSgA Russ LC Non-LN	1,189	1,243
*	Lincoln National Corporation	LNL SALB SSgA Russ SC Ll lx no	1,496	1,417
*	Lincoln National Corporation	LNL SALL LVIP Mgd Risk Pr 2050	2,016	1,918
*	Lincoln National Corporation	LNL SALM PIMCO Total Return	224	224
*	Lincoln National Corporation	LVIP Clarion Gbl Rl Est SA55	4,423	5,210
*	Lincoln National Corporation	Del Ltd Term Div SA87	115	115