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
PCAM LLC 401 (K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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)
PCAM LLC

523 W 6TH ST STE 528
LOS ANGELES, CA 90014-1225

523 W 6TH ST STE 528
LOS ANGELES, CA 90014-1225

2b Employer Identification Number (EIN)
20-2264403

2c Plan Sponsor's telephone number
562-862-2118

2d Business code (see instructions)
812930

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	SUZANNE COOLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address ☐ Same as Plan Sponsor

PCAM LLC

523 W 6TH ST STE 528
LOS ANGELES, CA 90014-1225

3b Administrator's EIN: 20-2264403

3c Administrator's telephone number: 562-862-2118

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:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5** 1017
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)** 1011
a(2)	Total number of active participants at the end of the plan year	**6a(2)** 1030
b	Retired or separated participants receiving benefits	**6b** 0
c	Other retired or separated participants entitled to future benefits	**6c** 20
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d** 1050
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**
f	Total. Add lines **6d** and **6e**.	**6f** 1050
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g** 49
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h** 0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**

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

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

9a Plan funding arrangement (check all that apply)

(1)	☒	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	Trust
(4)	☐	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	☒	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	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)	☒	**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)	☒	**H** (Financial Information)
(2)	☐	**I** (Financial Information – Small Plan)
(3)	☐	**A** (Insurance Information)
(4)	☒	**C** (Service Provider Information)
(5)	☐	**D** (DFE/Participating Plan Information)
(6)	☐	**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
PCAM LLC 401 (K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-2264403

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PAYCHEX SECURITIES CORPORATION

16-1486352

(b) Enter name and EIN or address of person who provided you disclosure 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)

PAYCHEX, INC.

16-1124166

(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?
15	RECORDKEEPER	59	Yes [ ] No [X]	Yes [ ] No [X]	0	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 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
PCAM LLC 401 (K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-2264403

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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	27555	17136
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	21935	11440
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	605061	631073
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	654551	659649
	Liabilities			
g	Benefit claims payable	1g	3921	3404
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	3921	3404
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	650630	656245

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)	0	
	(B) Participants	2a(1)(B)	65993	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		65993
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)	703	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		703
	(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)	5098	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		5098
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-5545
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		66249
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	55840	
(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)		55840
f Corrective distributions (see instructions)	2f		3404
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1390	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1390
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		60634
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5615
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: TALLEY & COMPANY **(2)** EIN: 33-0689642

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			18529
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			1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X		
o Did the plan trust incur unrelated business taxable income?	4o				
p Were in-service distributions made during the plan year?	4p				

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
PCAM LLC 401 (K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-2264403

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**

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): 16-1470238

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

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

Report, Financial Statements
and Supplemental Information

December 31, 2015 and 2014

PCAM, LLC 401(K) PROFIT SHARING PLAN AND TRUST

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TALLEY & COMPANY
AN ACCOUNTANCY CORPORATION

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600 CITY PARKWAY WEST | SUITE 650 | ORANGE, CALIFORNIA 92868 | 714.867.2200 | 714.867.2201 (F)

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the PCAM, LLC 401(K) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of PCAM, LLC 401(K) Profit Sharing Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Counsel Trust Company doing business as Mid Atlantic Trust Company, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

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

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

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

Talley & Company
An Accountancy Corporation

Orange, California
October 14, 2016

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31,

ASSETS

	2015	2014
Investments at fair value:		
Money market funds	$ 17,136	$ 27,555
Mutual funds	631,073	605,061
	648,209	632,616
Receivables:		
Notes receivable from participants	11,440	21,935
Total assets	659,649	654,551

LIABILITIES

Excess contributions payable	3,404	3,921
Net assets available for benefits	$ 656,245	$ 650,630

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

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the years ended December 31,

	2015	2014
Additions to net assets attributed to:		
Contributions:		
Participants	$ 65,993	$ 45,782
Investment income:		
Net appreciation in fair value of investments	-	33,810
Interest and dividends	5,098	5,758
Total investment income	5,098	39,568
Interest income on notes receivable from participants	703	933
Total additions	71,794	86,283
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	5,545	-
Benefits paid to participants	55,840	12,882
Excess contributions refund	3,404	3,921
Administrative expenses	1,390	860
Total deductions	66,179	17,663
Net increase in net assets	5,615	68,620
Net assets available for benefits:		
Beginning of year	650,630	582,010
End of year	$ 656,245	$ 650,630

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

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

NOTE 1 - GENERAL DESCRIPTION OF THE PLAN

The PCAM, LLC 401(k) Profit Sharing Plan and Trust (the "Plan") was adopted by PCAM, LLC (the "Company") on January 1, 1999. The Plan was amended and restated effective January 1, 2014. The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. **General.** The Plan is a defined contribution plan covering all employees of PCAM, LLC, who are at least 21 years of age and have completed one month of service. The Plan excludes employees covered by a collective bargaining agreement, employees who are nonresident aliens, and employees who become employees as a result of an asset or stock acquisition, merger, or similar transaction. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and is administered by the Plan's Administrative Committee. The Plan is intended to be a qualified defined contribution plan that satisfies the requirements of section 401(k) of the Internal Revenue Code (the "Code"). Under the Code, participants are not liable for federal income taxes on employee contributions, Company contributions or Plan earnings until such time as they are partially or completely withdrawn from the Plan.

2. **Contributions.** Employees may elect to defer a portion of their annual compensation, as defined in the Plan. Contributions are subject to certain dollar limitations as imposed by the IRS. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Company profit sharing contributions are decided and allocated at the end of the Plan year, at the option of the Company. The Company did not make discretionary profit sharing contributions during the years ended December 31, 2015 and 2014.

3. **Participant Accounts.** Separate accounts are maintained for each participant in the Plan. Each participant's account is credited with the participant's contributions and allocations of Company contributions and Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

4. **Vesting.** Participants are always 100% vested in their contributions, rollovers, and earnings on their contributions. Company profit sharing contributions vest 20% after two years of service and increase 20% for each additional year of service, with 100% after six years of service. Benefits attributable to each participant will become fully vested in the event of death, disability, normal retirement, the attainment of 100% vesting, or the complete or partial termination of the Plan.

5. **Investment Options.** Participants may choose among various investment funds in which their contributions are to be invested and may change their investment options at any time during the Plan year. All of the Plan's investment options are participant directed.

NOTE 1 - GENERAL DESCRIPTION OF THE PLAN - (CONTINUED)

6. **Notes Receivable from Participants.** Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance during the previous 12 months, or 50% of their vested account balance. The Plan's Administrative Committee is responsible for determining the terms and conditions of all loans made to participants. Loan transactions are treated as transfers from the investment fund to the participant loan fund. Loans are fully amortized and must be repaid before the earlier of 5 years from the date of the loan or the participant's normal retirement age, except that a loan for the purchase of a principal residence of the participant may be repaid within 30 years. Loans are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 5.25%, which are commensurate with local prevailing rates. There were no defaulted participant loans as of December 31, 2015 and 2014.

7. **Payments of Benefits.** Participants are eligible to receive a distribution of their account balance, to the extent vested, upon termination of employment, death, disability or retirement. Benefits are payable as a lump sum amount or a series of periodic payments. Terminated employees with account balances greater than $5,000 may elect to keep their vested account balances in the Plan after termination until age 70½. Early retirement withdrawals are permitted. Net assets as of December 31, 2015 and 2014 include vested account balances of terminated employees totaling approximately $42,926 and $87,138, respectively.

8. **Forfeited Accounts.** Participants forfeit the unvested portion of their accounts upon termination of participation in the Plan. Forfeitures are used to reduce employer contributions or are allocated to the remaining participants. There were no forfeitures for the years ended 2015 and 2014. There is no balance in the forfeiture account as of December 31, 2015 and 2014.

9. **Plan Administration**. Counsel Trust Company doing business as Mid Atlantic Trust Company and Paychex, Inc. serve as trustee/custodian and contract administrator, respectively. The Company provides administrative services to the Plan at no cost and pays contract administrative fees. Administrative expenses paid by the Company were $12,482 and $12,458 for the years ended December 31, 2015 and 2014, respectively. Administrative expenses paid by the Plan were $1,390 and $860 for the years ended December 31, 2015 and 2014, respectively.

10. **Plan Termination.** The Company anticipates and believes that the Plan will continue without interruption but reserves the right to terminate the Plan in whole or in part at any time. In the event of termination of the Plan, each participant would become fully vested to the extent of the balance in their account, and all accumulated plan benefits would be disbursed to the participants.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with U.S. Generally Accepted Accounting Principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis.

Investment Valuation and Income Recognition

The current fair value of investments was based upon the closing sales price on the last business day of the year. Investment income is recorded when earned.

Net appreciation (depreciation) in the fair value of investments consists of both realized and unrealized gains and losses. Realized gains and losses are measured as the difference between the historical cost of investments sold or redeemed during the year and the proceeds received from their sale or redemption. Unrealized gains and losses are measured as the difference between cost and market value at the beginning of the period and at the end of the period. Investment transactions are accounted for on a trade date basis.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 - INVESTMENTS

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

	2015	2014
PIMCO Total Return Fund A 4,331 shares and 3,872 shares, respectively	$ 43,611	$ 41,274
Fidelity Advisor Mid Cap II Fund A 2,951 shares and 2,891 shares, respectively	50,998	53,476
BlackRock Global Allocation Fund A 3,482 shares and 2,591 shares, respectively	59,444	49,220
American Funds Growth Fund of America A 3,826 shares and 3,418 shares, respectively	155,396	143,636
BlackRock Equity Dividend Fund A 3,623 shares and 2,920 shares, respectively	76,364	73,049
DWS S&P 500 Index Fund A 3,226 shares and 3,292 shares, respectively	$ 81,304	$ 85,566

The Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) depreciated in value by $5,545 and appreciated in value by $33,810 during 2015 and 2014, respectively.

NOTE 4 - SUMMARY OF FINANCIAL DATA CERTIFIED BY THE TRUSTEE OF PLAN ASSETS

The following financial data was certified by the trustee of Plan Assets of the Plan for the year ended December 31, 2015 in accordance with Section 2520.103-5(c) of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of net assets available for benefits

	2015	2014
Investments in-		
Money market funds	$ 17,136	$ 27,555
Mutual funds	631,073	605,061
Net assets available for benefits	$ 648,209	$ 632,616

Statements of changes in net assets available for benefits

Additions to net assets:		
Contributions:		
Participants	$ 65,993	$ 45,782
Investment income	5,098	5,758
Net appreciation in fair value of assets	-	33,810
Loan payments received	13,386	15,421
Total additions	84,477	100,771
Deductions from net assets:		
Benefits paid to participants	59,761	16,530
Administrative expenses	1,390	860
Net depreciation in fair value of assets	5,545	-
New participant loans	2,188	15,025
Total deductions	68,884	32,415
Net increase	15,593	68,356
Net assets available for benefits:		
Beginning of year	632,616	564,260
End of year	$ 648,209	$ 632,616

NOTE 5 - FEDERAL INCOME TAX STATUS

Effective February 10, 2010, the Plan adopted a Paychex Prototype Standardized Profit Sharing Plan document, which received an opinion letter from the Internal Revenue Service dated March 31, 2008. The letter states that the prototype documents satisfy the applicable provisions under Section 401(a) of the Internal Revenue Code of 1986 as amended (the "Code"), and the underlying trust is therefore exempt from federal income taxes under Section 501(a) of the Code. The Plan is required to operate in accordance with the Code to maintain its tax qualification. The Plan Administrator is not aware of any course of actions or series of events that have occurred which might adversely affect the Plan's qualified status.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations prior to 2012.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

There were no party-in-interest transactions that are prohibited by the Employee Retirement Income Security Act of 1974 Section 406 and for which no statutory or administrative exemption exists.

NOTE 7 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. The methods used to measure fair value may produce an amount 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.

Guidance included in ASC 820-10 *Fair Value Measurements and Disclosures* provides a framework for measuring fair value and establishes a fair value hierarchy that prioritizes the inputs used to measure fair value.

Level 1 – Inputs are based on quoted prices in active markets. The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

NOTE 7 - FAIR VALUE MEASUREMENTS - (CONTINUED)

Level 2 – Inputs are based on quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.

Level 3 – Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

Assets measured at fair value on a recurring basis as of December 31, 2015, are summarized below:

	Level 1	Level 2	Level 3	Fair Value Measurements
Money market funds	$ 17,136	$ -	$ -	$ 17,136
Mutual funds	$ 631,073	$ -	$ -	$ 631,073

Assets measured at fair value on a recurring basis as of December 31, 2014, are summarized below:

	Level 1	Level 2	Level 3	Fair Value Measurements
Money market funds	$ 27,555	$ -	$ -	$ 27,555
Mutual funds	$ 605,061	$ -	$ -	$ 605,061

NOTE 8 - RISKS AND UNCERTAINTIES

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

NOTE 9 - PROHIBITED TRANSACTIONS

During 2011 and 2010, the Company failed to remit participant loan repayments to the Plan within the time period described in 29CFR2510.3-102 of ERISA. These included several loan repayments totaling $15,591 and $2,938 for 2011 and 2010, respectively. In October 2015, management remitted to the Plan $505 related to these late remittances.

NOTE 10 - SUBSEQUENT EVENTS

Subsequent events have been evaluated by the Company's management through October 14, 2016, the date these financial statements were available to be issued. No material subsequent events have occurred since December 31, 2015 that required recognition or disclosure in the current period financial statements.

SUPPLEMENTAL INFORMATION

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Interest Bearing Cash:			
	American Funds	Money Market Fund A	***	$ 17,136
	Mutual Funds:			
	PIMCO**	Total Return Fund A	***	43,611
	PIMCO	Total Return Fund B	***	437
	PIMCO	Total Return Fund J	***	782
	MFS	Core Equity Fund A	***	30,352
	MFS	Core Equity Fund B	***	16
	Fidelity Advisor**	Mid Cap II Fund A	***	50,998
	Fidelity Advisor	Mid Cap II Fund B	***	667
	Fidelity Advisor	Mid Cap II Fund J	***	2,587
	American Funds	EuroPacific Growth Fund A	***	28,251
	American Funds	EuroPacific Growth Fund B	***	12
	American Funds	Europacific Growth Fund R-3	***	1,265
	BlackRock**	Global Allocation Fund A	***	59,444
	BlackRock	Global Allocation Fund B	***	$ 12

** *Identified as an investment representing 5 percent or more of total plan assets*
*** *Historical cost information is not required for participant directed investment funds*

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	BlackRock	Global Allocation Fund J	***	$ 1,022
	MFS	Government Securities Fund A	***	672
	MFS	Government Securities Fund B	***	10
	Federated	U.S. Government Securities Fund 2-5 Year A	***	10
	Federated	U.S. Government Securities Fund 2-5 Year B	***	10
	Oppenheimer	Developing Markets Fund A	***	3,037
	Oppenheimer	Developing Markets Fund B	***	10
	Oppenheimer	Developing Markets Fund J	***	831
	PIMCO	Commodity Real Return Strategy Fund A	***	314
	PIMCO	Commodity Real Return Strategy Fund B	***	5
	PIMCO	Commodity Real Return Strategy Fund J	***	165
	PIMCO	High Yield Fund A	***	4,428
	PIMCO	High Yield Fund B	***	$ 787

** *Identified as an investment representing 5 percent or more of total plan assets*
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PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	Franklin	Gold & Precious Metals Fund A	***	$ 4,329
	Franklin	Gold & Precious Metals Fund B	***	52
	Franklin	Gold & Precious Metals Fund J	***	391
	American Funds**	Growth Fund of America A	***	155,396
	American Funds	Growth Fund of America B	***	17
	American Funds	Growth Fund of America J	***	2,790
	BlackRock**	Equity Dividend Fund A	***	76,364
	BlackRock	Equity Dividend Fund B	***	94
	Invesco	Select Companies Fund A	***	28,251
	Invesco	Select Companies Fund B	***	541
	Invesco	Select Companies Fund J	***	1,095
	T. Rowe Price	Retirement 2010 Fund A	***	11,048
	T. Rowe Price	Retirement 2010 Fund B	***	12
	T. Rowe Price	Retirement 2010 Fund J	***	1,021
	T. Rowe Price	Retirement 2020 Fund A	***	$ 2,660

** *Identified as an investment representing 5 percent or more of total plan assets*
*** *Historical cost information is not required for participant directed investment funds*

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	T. Rowe Price	Retirement 2020 Fund B	***	$ 13
	T. Rowe Price	Retirement 2020 Fund J	***	1,027
	T. Rowe Price	Retirement 2030 Fund A	***	1,845
	T. Rowe Price	Retirement 2030 Fund B	***	4,082
	T. Rowe Price	Retirement 2030 Fund J	***	1,032
	T. Rowe Price	Retirement 2040 Fund A	***	4,124
	T. Rowe Price	Retirement 2040 Fund B	***	104
	T. Rowe Price	Retirement 2040 Fund J	***	775
	T. Rowe Price	Retirement 2050 Fund A	***	1,375
	Alliance Bernstein	Global Bond Fund A	***	2,826
	Alliance Bernstein	Global Bond Fund B	***	441
	American Funds	Global Bond Fund J	***	784
	Fidelity Advisor	Real Estate Fund A	***	6,802
	Fidelity Advisor	Real Estate Fund B	***	16
	Fidelity Advisor	Real Estate T Fund J	***	2,756
	DWS**	S&P 500 Index Fund A	***	$ 81,304

** *Identified as an investment representing 5 percent or more of total plan assets*
*** *Historical cost information is not required for participant directed investment funds*

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	MFS	Core Equity Fund J	***	$ 1,843
	BlackRock	Equity Dividend Fund J	***	2,080
	T. Rowe Price	Retirement 2050 Fund J	***	774
	DWS	S&P 500 Index Fund B	***	95
	DWS	S&P 500 Index Fund J	***	3,179
				631,073
	Participant Loans:	Loans to participants with maturity dates less than 5 years and interest rates from 4.25% to 5.25%.	$ 0	11,440
				$ 659,649

** *Identified as an investment representing 5 percent or more of total plan assets*

*** *Historical cost information is not required for participant directed investment funds*

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
Participant Loans	Loans to participants with maturity dates less than 5 years and interest rates from 4.25% to 5.25%.	$ 0	$ 0

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

	Total Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and PTE 2002-51
$ 18,529	$ -	$ -	$ -	$ 18,529

Check Here if Late Participant Loan Repayments are Included: ☑

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

Report, Financial Statements
and Supplemental Information

December 31, 2015 and 2014

PCAM, LLC 401(K) PROFIT SHARING PLAN AND TRUST

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AN ACCOUNTANCY CORPORATION

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the PCAM, LLC 401(K) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of PCAM, LLC 401(K) Profit Sharing Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Counsel Trust Company doing business as Mid Atlantic Trust Company, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

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

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

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

Talley & Company
An Accountancy Corporation

Orange, California
October 14, 2016

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31,

ASSETS

	2015	2014
Investments at fair value:		
Money market funds	$ 17,136	$ 27,555
Mutual funds	631,073	605,061
	648,209	632,616
Receivables:		
Notes receivable from participants	11,440	21,935
Total assets	659,649	654,551

LIABILITIES

Excess contributions payable	3,404	3,921
Net assets available for benefits	$ 656,245	$ 650,630

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

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the years ended December 31,

	2015	2014
Additions to net assets attributed to:		
Contributions:		
Participants	$ 65,993	$ 45,782
Investment income:		
Net appreciation in fair value of investments	-	33,810
Interest and dividends	5,098	5,758
Total investment income	5,098	39,568
Interest income on notes receivable from participants	703	933
Total additions	71,794	86,283
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	5,545	-
Benefits paid to participants	55,840	12,882
Excess contributions refund	3,404	3,921
Administrative expenses	1,390	860
Total deductions	66,179	17,663
Net increase in net assets	5,615	68,620
Net assets available for benefits:		
Beginning of year	650,630	582,010
End of year	$ 656,245	$ 650,630

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

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

NOTE 1 - GENERAL DESCRIPTION OF THE PLAN

The PCAM, LLC 401(k) Profit Sharing Plan and Trust (the "Plan") was adopted by PCAM, LLC (the "Company") on January 1, 1999. The Plan was amended and restated effective January 1, 2014. The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. **General.** The Plan is a defined contribution plan covering all employees of PCAM, LLC, who are at least 21 years of age and have completed one month of service. The Plan excludes employees covered by a collective bargaining agreement, employees who are nonresident aliens, and employees who become employees as a result of an asset or stock acquisition, merger, or similar transaction. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and is administered by the Plan's Administrative Committee. The Plan is intended to be a qualified defined contribution plan that satisfies the requirements of section 401(k) of the Internal Revenue Code (the "Code"). Under the Code, participants are not liable for federal income taxes on employee contributions, Company contributions or Plan earnings until such time as they are partially or completely withdrawn from the Plan.

2. **Contributions.** Employees may elect to defer a portion of their annual compensation, as defined in the Plan. Contributions are subject to certain dollar limitations as imposed by the IRS. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Company profit sharing contributions are decided and allocated at the end of the Plan year, at the option of the Company. The Company did not make discretionary profit sharing contributions during the years ended December 31, 2015 and 2014.

3. **Participant Accounts.** Separate accounts are maintained for each participant in the Plan. Each participant's account is credited with the participant's contributions and allocations of Company contributions and Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

4. **Vesting.** Participants are always 100% vested in their contributions, rollovers, and earnings on their contributions. Company profit sharing contributions vest 20% after two years of service and increase 20% for each additional year of service, with 100% after six years of service. Benefits attributable to each participant will become fully vested in the event of death, disability, normal retirement, the attainment of 100% vesting, or the complete or partial termination of the Plan.

5. **Investment Options.** Participants may choose among various investment funds in which their contributions are to be invested and may change their investment options at any time during the Plan year. All of the Plan's investment options are participant directed.

NOTE 1 - GENERAL DESCRIPTION OF THE PLAN - (CONTINUED)

6. **Notes Receivable from Participants.** Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance during the previous 12 months, or 50% of their vested account balance. The Plan's Administrative Committee is responsible for determining the terms and conditions of all loans made to participants. Loan transactions are treated as transfers from the investment fund to the participant loan fund. Loans are fully amortized and must be repaid before the earlier of 5 years from the date of the loan or the participant's normal retirement age, except that a loan for the purchase of a principal residence of the participant may be repaid within 30 years. Loans are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 5.25%, which are commensurate with local prevailing rates. There were no defaulted participant loans as of December 31, 2015 and 2014.

7. **Payments of Benefits.** Participants are eligible to receive a distribution of their account balance, to the extent vested, upon termination of employment, death, disability or retirement. Benefits are payable as a lump sum amount or a series of periodic payments. Terminated employees with account balances greater than $5,000 may elect to keep their vested account balances in the Plan after termination until age 70½. Early retirement withdrawals are permitted. Net assets as of December 31, 2015 and 2014 include vested account balances of terminated employees totaling approximately $42,926 and $87,138, respectively.

8. **Forfeited Accounts.** Participants forfeit the unvested portion of their accounts upon termination of participation in the Plan. Forfeitures are used to reduce employer contributions or are allocated to the remaining participants. There were no forfeitures for the years ended 2015 and 2014. There is no balance in the forfeiture account as of December 31, 2015 and 2014.

9. **Plan Administration**. Counsel Trust Company doing business as Mid Atlantic Trust Company and Paychex, Inc. serve as trustee/custodian and contract administrator, respectively. The Company provides administrative services to the Plan at no cost and pays contract administrative fees. Administrative expenses paid by the Company were $12,482 and $12,458 for the years ended December 31, 2015 and 2014, respectively. Administrative expenses paid by the Plan were $1,390 and $860 for the years ended December 31, 2015 and 2014, respectively.

10. **Plan Termination.** The Company anticipates and believes that the Plan will continue without interruption but reserves the right to terminate the Plan in whole or in part at any time. In the event of termination of the Plan, each participant would become fully vested to the extent of the balance in their account, and all accumulated plan benefits would be disbursed to the participants.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with U.S. Generally Accepted Accounting Principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis.

Investment Valuation and Income Recognition

The current fair value of investments was based upon the closing sales price on the last business day of the year. Investment income is recorded when earned.

Net appreciation (depreciation) in the fair value of investments consists of both realized and unrealized gains and losses. Realized gains and losses are measured as the difference between the historical cost of investments sold or redeemed during the year and the proceeds received from their sale or redemption. Unrealized gains and losses are measured as the difference between cost and market value at the beginning of the period and at the end of the period. Investment transactions are accounted for on a trade date basis.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 - INVESTMENTS

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

	2015	2014
PIMCO Total Return Fund A 4,331 shares and 3,872 shares, respectively	$ 43,611	$ 41,274
Fidelity Advisor Mid Cap II Fund A 2,951 shares and 2,891 shares, respectively	50,998	53,476
BlackRock Global Allocation Fund A 3,482 shares and 2,591 shares, respectively	59,444	49,220
American Funds Growth Fund of America A 3,826 shares and 3,418 shares, respectively	155,396	143,636
BlackRock Equity Dividend Fund A 3,623 shares and 2,920 shares, respectively	76,364	73,049
DWS S&P 500 Index Fund A 3,226 shares and 3,292 shares, respectively	$ 81,304	$ 85,566

The Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) depreciated in value by $5,545 and appreciated in value by $33,810 during 2015 and 2014, respectively.

NOTE 4 - SUMMARY OF FINANCIAL DATA CERTIFIED BY THE TRUSTEE OF PLAN ASSETS

The following financial data was certified by the trustee of Plan Assets of the Plan for the year ended December 31, 2015 in accordance with Section 2520.103-5(c) of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of net assets available for benefits

	2015	2014
Investments in-		
Money market funds	$ 17,136	$ 27,555
Mutual funds	631,073	605,061
Net assets available for benefits	$ 648,209	$ 632,616

Statements of changes in net assets available for benefits

Additions to net assets:		
Contributions:		
Participants	$ 65,993	$ 45,782
Investment income	5,098	5,758
Net appreciation in fair value of assets	-	33,810
Loan payments received	13,386	15,421
Total additions	84,477	100,771
Deductions from net assets:		
Benefits paid to participants	59,761	16,530
Administrative expenses	1,390	860
Net depreciation in fair value of assets	5,545	-
New participant loans	2,188	15,025
Total deductions	68,884	32,415
Net increase	15,593	68,356
Net assets available for benefits:		
Beginning of year	632,616	564,260
End of year	$ 648,209	$ 632,616

NOTE 5 - FEDERAL INCOME TAX STATUS

Effective February 10, 2010, the Plan adopted a Paychex Prototype Standardized Profit Sharing Plan document, which received an opinion letter from the Internal Revenue Service dated March 31, 2008. The letter states that the prototype documents satisfy the applicable provisions under Section 401(a) of the Internal Revenue Code of 1986 as amended (the "Code"), and the underlying trust is therefore exempt from federal income taxes under Section 501(a) of the Code. The Plan is required to operate in accordance with the Code to maintain its tax qualification. The Plan Administrator is not aware of any course of actions or series of events that have occurred which might adversely affect the Plan's qualified status.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations prior to 2012.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

There were no party-in-interest transactions that are prohibited by the Employee Retirement Income Security Act of 1974 Section 406 and for which no statutory or administrative exemption exists.

NOTE 7 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. The methods used to measure fair value may produce an amount 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.

Guidance included in ASC 820-10 *Fair Value Measurements and Disclosures* provides a framework for measuring fair value and establishes a fair value hierarchy that prioritizes the inputs used to measure fair value.

Level 1 – Inputs are based on quoted prices in active markets. The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

NOTE 7 - FAIR VALUE MEASUREMENTS - (CONTINUED)

Level 2 – Inputs are based on quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.

Level 3 – Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

Assets measured at fair value on a recurring basis as of December 31, 2015, are summarized below:

	Level 1	Level 2	Level 3	Fair Value Measurements
Money market funds	$ 17,136	$ -	$ -	$ 17,136
Mutual funds	$ 631,073	$ -	$ -	$ 631,073

Assets measured at fair value on a recurring basis as of December 31, 2014, are summarized below:

	Level 1	Level 2	Level 3	Fair Value Measurements
Money market funds	$ 27,555	$ -	$ -	$ 27,555
Mutual funds	$ 605,061	$ -	$ -	$ 605,061

NOTE 8 - RISKS AND UNCERTAINTIES

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

NOTE 9 - PROHIBITED TRANSACTIONS

During 2011 and 2010, the Company failed to remit participant loan repayments to the Plan within the time period described in 29CFR2510.3-102 of ERISA. These included several loan repayments totaling $15,591 and $2,938 for 2011 and 2010, respectively. In October 2015, management remitted to the Plan $505 related to these late remittances.

NOTE 10 - SUBSEQUENT EVENTS

Subsequent events have been evaluated by the Company's management through October 14, 2016, the date these financial statements were available to be issued. No material subsequent events have occurred since December 31, 2015 that required recognition or disclosure in the current period financial statements.

SUPPLEMENTAL INFORMATION

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Interest Bearing Cash:			
	American Funds	Money Market Fund A	***	$ 17,136
	Mutual Funds:			
	PIMCO**	Total Return Fund A	***	43,611
	PIMCO	Total Return Fund B	***	437
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	MFS	Core Equity Fund A	***	30,352
	MFS	Core Equity Fund B	***	16
	Fidelity Advisor**	Mid Cap II Fund A	***	50,998
	Fidelity Advisor	Mid Cap II Fund B	***	667
	Fidelity Advisor	Mid Cap II Fund J	***	2,587
	American Funds	EuroPacific Growth Fund A	***	28,251
	American Funds	EuroPacific Growth Fund B	***	12
	American Funds	Europacific Growth Fund R-3	***	1,265
	BlackRock**	Global Allocation Fund A	***	59,444
	BlackRock	Global Allocation Fund B	***	$ 12

** *Identified as an investment representing 5 percent or more of total plan assets*
*** *Historical cost information is not required for participant directed investment funds*

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	BlackRock	Global Allocation Fund J	***	$ 1,022
	MFS	Government Securities Fund A	***	672
	MFS	Government Securities Fund B	***	10
	Federated	U.S. Government Securities Fund 2-5 Year A	***	10
	Federated	U.S. Government Securities Fund 2-5 Year B	***	10
	Oppenheimer	Developing Markets Fund A	***	3,037
	Oppenheimer	Developing Markets Fund B	***	10
	Oppenheimer	Developing Markets Fund J	***	831
	PIMCO	Commodity Real Return Strategy Fund A	***	314
	PIMCO	Commodity Real Return Strategy Fund B	***	5
	PIMCO	Commodity Real Return Strategy Fund J	***	165
	PIMCO	High Yield Fund A	***	4,428
	PIMCO	High Yield Fund B	***	$ 787

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PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	Franklin	Gold & Precious Metals Fund A	***	$ 4,329
	Franklin	Gold & Precious Metals Fund B	***	52
	Franklin	Gold & Precious Metals Fund J	***	391
	American Funds**	Growth Fund of America A	***	155,396
	American Funds	Growth Fund of America B	***	17
	American Funds	Growth Fund of America J	***	2,790
	BlackRock**	Equity Dividend Fund A	***	76,364
	BlackRock	Equity Dividend Fund B	***	94
	Invesco	Select Companies Fund A	***	28,251
	Invesco	Select Companies Fund B	***	541
	Invesco	Select Companies Fund J	***	1,095
	T. Rowe Price	Retirement 2010 Fund A	***	11,048
	T. Rowe Price	Retirement 2010 Fund B	***	12
	T. Rowe Price	Retirement 2010 Fund J	***	1,021
	T. Rowe Price	Retirement 2020 Fund A	***	$ 2,660

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PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	T. Rowe Price	Retirement 2020 Fund B	***	$ 13
	T. Rowe Price	Retirement 2020 Fund J	***	1,027
	T. Rowe Price	Retirement 2030 Fund A	***	1,845
	T. Rowe Price	Retirement 2030 Fund B	***	4,082
	T. Rowe Price	Retirement 2030 Fund J	***	1,032
	T. Rowe Price	Retirement 2040 Fund A	***	4,124
	T. Rowe Price	Retirement 2040 Fund B	***	104
	T. Rowe Price	Retirement 2040 Fund J	***	775
	T. Rowe Price	Retirement 2050 Fund A	***	1,375
	Alliance Bernstein	Global Bond Fund A	***	2,826
	Alliance Bernstein	Global Bond Fund B	***	441
	American Funds	Global Bond Fund J	***	784
	Fidelity Advisor	Real Estate Fund A	***	6,802
	Fidelity Advisor	Real Estate Fund B	***	16
	Fidelity Advisor	Real Estate T Fund J	***	2,756
	DWS**	S&P 500 Index Fund A	***	$ 81,304

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PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(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
	Mutual Funds (continued):			
	MFS	Core Equity Fund J	***	$ 1,843
	BlackRock	Equity Dividend Fund J	***	2,080
	T. Rowe Price	Retirement 2050 Fund J	***	774
	DWS	S&P 500 Index Fund B	***	95
	DWS	S&P 500 Index Fund J	***	3,179
				631,073
	Participant Loans:	Loans to participants with maturity dates less than 5 years and interest rates from 4.25% to 5.25%.	$ 0	11,440
				$ 659,649

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PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
Participant Loans	Loans to participants with maturity dates less than 5 years and interest rates from 4.25% to 5.25%.	$ 0	$ 0

PCAM, LLC
401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
EIN: 20-2264403
PLAN # 001

DECEMBER 31, 2015

	Total Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and PTE 2002-51
$ 18,529	$ -	$ -	$ -	$ 18,529

Check Here if Late Participant Loan Repayments are Included: ☑