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 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

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

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.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

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

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

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/2000

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)
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

41 DOGWOOD ROAD
ASHEVILLE, NC 28806

2b Employer Identification Number (EIN) 13-3724765

2c Plan Sponsor's telephone number 828-687-7767

2d Business code (see instructions) 236200

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.	10/05/2017	MARY KASUNICK
	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 [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	

5 Total number of participants at the beginning of the plan year	**5**	374
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)**	361
a(2) Total number of active participants at the end of the plan year	**6a(2)**	242
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	19
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	261
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	261
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	85
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 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.**	**2016** **This Form is Open to Public Inspection.**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan	**B** Three-digit plan number (PN) ▶	
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN	13-3724765	

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

MFS

04-2747644

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

HARBOR

04-2679462

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

PIMCO FUNDS

95-2632339

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

ACADIAN FUNDS

04-2929221

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

DREYFUS

13-5673135

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

GOLDMAN SACHS

13-5108880

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

AMERICAN FUNDS

95-1411037

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

JANUS

43-1804048

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

NATIXIS FUNDS

04-3200027

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

INVESCO VAN KAMPEN

58-2287224

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

T ROWE PRICE

52-2264646

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

IVY FUNDS

04-6006759

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

NORTHERN FUNDS

39-1777365

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

LORD ABBETT

13-5620131

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

COLUMBIA

93-0577450

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

VANGUARD

23-1945930

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

JPMORGAN

13-2624428

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

OPPENHEIMER FUNDS

13-2527171

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

TCW

95-2749628

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(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 27 49 50 51 60 62 64	SERVICE PROVIDER	17255	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WELLS FARGO ADVISORS

56-0898180

(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?
27 52	INVT MANAGEMENT	9814	Yes [ ] No [X]	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
WELLS FARGO ADVISORS	27 52	9814

(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.
WELLS FARGO BANK, N.A. 94-1347393	UKOWN

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

D Employer Identification Number (EIN)
13-3724765

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

a Name of MTIA, CCT, PSA, or 103-12 IE: ENHANCED STOCK MKT FD N

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
56-6288528-001	C	22274

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP INST LRG CAP GWTH MGM CIT TR

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6648614-001	C	54485

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND CIT TR

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-3222878-001	C	74966

a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND TR

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
46-6208187-001	C	27007

a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND N

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
41-6202499-001	C	360602

a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACK ROCK S&P 500 INDEX CIT N

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-3224211-001	C	149783

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE CIT TR

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6648640-001	C	186821

a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-MANAGER SMALL CAP CIT TR			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 45-6648658-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	54640
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACK ROCK INTL EQ INDEX CIT TR			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 52-2265229-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	127084
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACK ROCK RU 2000 INDEX CIT TR			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 52-2265233-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	41549
a Name of MTIA, CCT, PSA, or 103-12 IE: TRP INST EQ INC MGD CIT AT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 46-6586666-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO INTERNATIONAL BOND CIT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 46-6136833-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	56400
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/DODGE &COX INERMED BOND CIT TR			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 47-6566265-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	76119
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/CAUSEWAY INTL VALUE CIT TR			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.			
c EIN-PN 47-6375784-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	67239
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/ BLACK ROCK S&P MIDCAP IND CIT T			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.			
c EIN-PN 52-2265235-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	109298
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACK ROCK S&P 500 INDEX CIT TR			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.			
c EIN-PN 94-3224211-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	238020
a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACK ROCK US AGG BD INDEX CIT T			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.			
c EIN-PN 20-5699010-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	179603

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

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

2016

This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

D Employer Identification Number (EIN)
13-3724765

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	1227748	1825890
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1163715	1283316
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2391463	3109206
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2391463	3109206

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)	232528	
	(B) Participants	2a(1)(B)	391603	
	(C) Others (including rollovers)	2a(1)(C)	2202	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		626333
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(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)	12721	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		12721
	(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)		111863
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		78280
c Other income	2c		8326
d Total income. Add all **income** amounts in column (b) and enter total	2d		837523
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	90119	
(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)		90119
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	29661	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		29661
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		119780
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		717743
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

(1) Name: BGBC PARTNERS **(2)** EIN: 20-5804172

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		362
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

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 sections 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

2016

This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NORTH AMERICAN ROOFING SERVICES, INC. 401(K) PLAN

D Employer Identification Number (EIN)
13-3724765

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 41-6257133

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? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No

22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter _____/_____/_____.

North American Roofing Services, Inc. 401(k) Plan

Financial Statements and Supplemental Schedules

As of December 31, 2016 and 2015 and for the Year Ended December 31, 2016

Strength in Numbers ▶

North American Roofing Services, Inc. 401(k) Plan

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Independent Auditor's Report

Board of Trustees
North American Roofing Services, Inc. 401(k) Plan
Tampa, Florida

We were engaged to audit the accompanying financial statements of the **North American Roofing Services, Inc. 401(k) Plan** (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2016 and 2015 and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2016, 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 the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America permitted by the Department of Labor (DOL); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Strength in Numbers ▸
BGBC Partners, LLP | 300 N. Meridian Street, Suite 1100 | Indianapolis, IN 46204 | 317.633.4700 | 317.860.1065 F | www.BGBC.com

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 – Supplemental Schedules

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2016, and assets (held at end of year) (modified cash basis) as of December 31, 2016 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 these supplemental schedules.

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.

BCBC Partners, LLP

October 5, 2017

North American Roofing Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
(Modified Cash Basis)

December 31, 2016 and 2015

	2016	2015
Assets		
Investments, at fair value:		
Mutual funds	**$ 979,154**	$ 901,709
Pooled funds	**304,162**	262,006
Common/collective trust funds	**1,438,281**	939,295
Total investments, at fair value	**2,721,597**	2,103,010
Investments, at contract value	**387,609**	288,453
Net assets available for benefits	**$ 3,109,206**	$ 2,391,463

See accompanying notes to financial statements.

North American Roofing Services, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
(Modified Cash Basis)

Year Ended December 31, 2016

Additions:	
Investment income:	
Dividends:	
Mutual funds	**$ 12,721**
Net appreciation in fair value:	
Mutual funds	**55,510**
Pooled funds	**15,178**
Common/collective trust funds	**111,863**
Total investment income	**195,272**
Contributions:	
Participant, net	**391,603**
Rollover	**2,202**
Employer, net of forfeitures used	**232,528**
Total contributions	**626,333**
Total additions	**821,605**
Deductions:	
Benefits paid to participants and beneficiaries	**(90,119)**
Administrative expenses	**(13,743)**
Total deductions	**(103,862)**
Net increase	**717,743**
Net assets available for benefits, beginning of year	**2,391,463**
Net assets available for benefits, end of year	**$ 3,109,206**

See accompanying notes to financial statements.

1. Description of Plan

The following description of the North American Roofing Services, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on May 1, 2000, covering all employees of North American Roofing Services, Inc. (the Plan Sponsor or the Company) who have achieved one year of service, have worked a minimum of 1,000 hours, and are age 21 or older. Employees may enter the Plan on the first day of the month coinciding with or following meeting the Plan's eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective March 1, 2017, the Assets of the Plan were transferred to Fidelity Management Trust Company.

Contributions

Participants may contribute any percentage of pretax annual compensation as defined by the Plan, up to the maximum allowable under the Internal Revenue Code (IRC) or designate all or a portion of elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans in the form of rollovers.

The Company contributes a matching safe harbor contribution equal to 100% of participant contributions up to 3% of participant's eligible compensation, plus 50% of the amount of participant contributions that exceed 3% but do not exceed 5% of participant's eligible compensation. Additionally, the Company may elect to provide a discretionary matching contribution and/or a profit sharing contribution each plan year. The extent and amount of each year's contributions, if any, are at the discretion of the Board of Directors. Any profit sharing contribution will be calculated based on the ratio each participant's compensation bears to the total of such compensation of all participants. Participants must have one year of service, worked a minimum of 1,000 hours, and be employed at the end of the Plan year to receive the matching and profit sharing contributions. The Company did not make any discretionary match or profit sharing contributions during 2016.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings or losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct their investments into various options offered by the Plan. The Plan offers 21 mutual funds, 5 pooled funds, 16 common/collective trust funds, and a self-directed brokerage option as investment options for participants.

Vesting

Participants are immediately vested in their contributions and the employer's safe harbor profit sharing nonelective contributions, plus actual earnings or losses thereon. Vesting in the

Company's elective (profit sharing) contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

There were no profit sharing contributions made for 2016.

Participant Loans

In accordance with Plan provisions, participant loans are disallowed.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant or beneficiary will receive a lump-sum amount equal to the value of the participant's or beneficiary's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Forfeitures

Forfeitures from nonvested participant accounts may be used to reduce future employer contributions not considered fully vested when contributed to the Plan or to pay Plan administrative expenses. Forfeitures from nonvested participant accounts of $11,824 were used to offset employer contributions remitted to the plan in 2016. Forfeitures included in net assets were $85 and $190 at December 31, 2016 and 2015, respectively.

Administrative Expenses

An annual administrative fee for processing Form 5500 (the Plan's annual tax filing) and a full-service fee based on the number of participants in the Plan are paid by the Company and excluded from the accompanying financial statements. Fees paid by the Plan include trustee, asset, and third-party fees, which are directly deducted from the individual participant's accounts as charged by the funds as provided by the Plan Agreement.

Reclassifications

Certain reclassifications have been made to the 2015 amounts to conform to the 2016 presentation. These reclassifications have no impact on net assets available for benefits.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The presentation is permitted by the Department of Labor (DOL). Such accounting method includes recording investments at fair value, except for fully-benefit responsive contributions that are recorded at contract value. See Note 4. Additions and deductions are recognized as received or paid rather than as earned or incurred.

Management Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value Measurement

The Plan has determined the fair value of investments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds: Valued at the net asset value (NAV). The NAV is based on quoted prices in active markets.

Pooled Funds: Valued at the NAV of shares held by the Plan at year-end. The NAV, as provided by the trustee, is based on fair value of the underlying securities of the pooled fund based on quoted prices of those securities with no active markets.

Common/Collective Trusts: Valued at the NAV of units held by the Plan at year-end. The NAV, as provided by the trustee, is based on the fair value of the underlying investments held by the fund, less its liabilities, which are valued primarily through the use of directly or indirectly observable inputs.

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

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

	Level 1	Level 2	Total
December 31, 2016			
Mutual funds	$ 979,154	$ -	$ 979,154
Pooled funds	-	304,162	304,162
Common/collective trusts	-	1,438,281	1,438,281
Total investments, at fair value	979,154	1,742,443	2,721,597
Investments, at contract value [(1)]	-	-	387,609
Total	$ 979,154	$ 1,742,443	$ 3,109,206

December 31, 2015	Level 1	Level 2	Total
Mutual funds	$ 901,709	$ -	$ 901,709
Pooled funds	-	262,006	262,006
Common/collective trusts	-	939,295	939,295
Total investments, at fair value	901,709	1,201,301	2,103,010
Investments, at contract value [(1)]	-	-	288,453
Total	$ 901,709	$ 1,201,301	$ 2,391,463

[(1)] *Assets measured at the asset value (NAV), and therefore, excluded from the fair value hierarchy. See Note 4 to the financial statements.*

There were no Level 3 assets at December 31, 2016 or 2015. For the years ended December 31, 2016 and 2015, there were no transfers between Level 1 and 2.

Risks and Uncertainties

The Plan provides investment options 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 value of investment securities may occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statements of net assets available for benefits.

Payment of Benefits

Benefits are recorded when paid.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2016 and 2015, and for the year ended December 31, 2016. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules as of December 31, 2016 and 2015, and for the year ended December 31, 2016 is complete and accurate.

	December 31,	
	2016	2015
Investments:		
Mutual funds, at fair value	**$ 979,154**	$ 901,709
Pooled funds, at fair value	**304,162**	262,006
Common/collective trust funds, at fair value	**1,438,281**	939,295
Investments, at contract value	**387,609**	288,453

	Year Ended December 31, 2016
Net appreciation in fair value	**$ 182,551**
Dividends	**12,721**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Common/Collective Trusts

The Plan holds units in 16 common/collective trusts. Units held in common/collective trusts are recorded at fair market value, with the exception of those holding fully benefit-responsive investment contracts which are recorded at contract value. An investment contract is generally required to be reported at fair market value, rather than contract value, to the extent it is not fully benefit-responsive.

Fully Benefit-responsive Investment Contracts

The Plan's participants may invest in the Wells Fargo Stable Return Fund N and Stable Return Fund TR, which are common/collective trusts that are fully invested in the Wells Fargo Stable Return Fund G (the Fund). These contracts are deemed to be fully benefit-responsive investment contracts. Because the investment is fully benefit-responsive, the contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. The contract value of the fully benefit-responsive investment contract was $387,609 and $288,453 at December 31, 2016 and 2015, respectively.

The Fund is managed by Wells Fargo Bank, N.A. (Wells Fargo), who also serves as the trustee of the Plan. This fund seeks to preserve principal investments while earning interest income. The portfolio invests in investment contracts issued by insurance companies and other financial institutions, and in fixed income securities. A portion of the portfolio is invested in a money market fund to provide daily liquidity. Investment contracts provide for the payment of a specified rate of interest to the portfolio and for the repayment of principal when the contract matures.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan's ability to transact at contract value with Wells Fargo. The Plan administrator believes the occurrence of such events that would limit the Plan's ability to transact at contract value with Plan participants is not probable.

5. Related-party Transactions

The Company pays certain administrative expenses of the Plan which are excluded from the accompanying financial statements.

Certain Plan investments are trusts managed by affiliates of Wells Fargo Bank, N.A., which is the trustee as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions for the year ended December 31, 2016.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts and the balance of the net assets of the Plan would be allocated among the participants and beneficiaries as prescribed by ERISA.

7. Tax Status

The Plan has adopted a Non-Standardized Prototype Plan Document sponsored by Wells Fargo Bank, N.A. that obtained its latest determination letter on September 28, 2004, in which the Internal Revenue Service stated that the Prototype Plan Document, as then designed, was in compliance with the applicable requirements of the IRC. The determination letter has not been updated for any Plan amendments. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

Effective March 1, 2017, the Plan adopted a Fidelity Volume Submitter Plan adoption agreement for use with the Fidelity Basic Plan Document No. 17. The Fidelity Plan Document received a determination letter dated March 31, 2014.

The Plan reviews its tax positions for uncertainty and records a provision for tax positions which may not be sustained based on their technical merits if examined by taxing authorities. At December 31, 2016 and 2015, there were no matters requiring a provision for uncertain tax positions. The tax years 2013 – 2016 remain open to examination by the taxing jurisdictions to which the Plan is subject. The Plan is no longer subject to examination by the taxing jurisdictions for years prior to 2013.

8. Subsequent Events

Subsequent events were evaluated through October 5, 2017, the date the financial statements were available to be issued except as disclosed in Notes 1 and 7 above. There were no other items requiring disclosure or adjustment.

SUPPLEMENTAL SCHEDULES

North American Roofing Services, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4a
For the Year Ended December 31, 2016

Year of Delinquent Contributions	Participant Contributions Transferred Late into Plan	Totals that Constitute Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Contributions Under VFCP and PTE 2002-51
2016	$ 361	$ -	$ 361	$ -	$ -
Total	$ 361	$ -	$ 361	$ -	$ -

North American Roofing Services, Inc. 401(k) Plan

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4i
December 31, 2016

(a)	(b) Identity of Issue	(c) Description of Investment		(d) Cost	(e) Current Value
Mutual funds:					
*	WF GROWTH FUND - I #3105	4,028	shares	**	$ 155,583
	COLUMBIA DIVIDEND OPPOR-Z #6087	9,492	shares	**	90,645
	DREYFUS SMALL CAP STOCK INDX FD #77	2,770	shares	**	83,414
	VANGUARD/WELLESLEY INCOME FD #27	2,938	shares	**	74,819
*	WF SPECIAL MID CAP VAL-I #3138	1,845	shares	**	66,441
	IXIS ADV LOOMIS STRATEG INC A #1469	4,497	shares	**	63,503
	TCW FUNDS SELECT EQUITIES-I #4730	2,600	shares	**	61,609
	DREYFUS MIDCAP INDEX FUND #113	1,724	shares	**	60,445
	OPPENHEIMER GLOBAL OPP-Y 219	1,293	shares	**	60,031
	JPMORGAN US EQUITY-R6 #2147	3,857	shares	**	56,383
	MFS INTL VALUE FUND CLASS R3 #4187	1,509	shares	**	52,345
	AMERICAN EUROPACIFIC GROWTH-R3 #2316	940	shares	**	41,609
	INV SMALL CAP VAL A #1770	2,211	shares	**	41,389
	IVY HIGH INCOME FUND CLASS A#609	2,083	shares	**	15,599
	JANUS BALANCED FUND S SHARED #1551	516	shares	**	15,089
	T ROWE PRICE RETIRE 2040 FD #143	625	shares	**	14,511
	COLUMBIA SEL LRG CAP GROW-R5 #6324	967	shares	**	13,596
*	WELLS FARGO ADJ GVT F-INS #4118	751	shares	**	6,771
	T. ROWE PRICE RETIRE 2030 FD #142	192	shares	**	4,328
	T ROWE PRICE PERS STRAT GROWTH #103	35	shares	**	1,007
	LORD ABBETT MULTI-AST BAL OPP A #259	3	shares	**	37
Total mutual funds					979,154
Pooled funds:					
	ACADIAN EMERGING MKTS EQ FD I TR	8,733	units	**	78,177
	PIMCO HIGH YIELD FUND TR	2,862	units	**	65,378
	HARBOR INTERNATIONAL/INST TR	4,977	units	**	59,334
	NORTHERN GLOBAL REALESTATE INDEX-TR	4,936	units	**	51,791
	PIMCO REAL RETURN INSTL CLASS TR	3,398	units	**	49,482
Total pooled funds					304,162
Common/collective trust funds:					
*	WF/BLACKROCK S&P 500 INDEX CIT TR	20,410	units	**	238,020
*	WF/MFS VALUE CIT TR	10,729	units	**	186,821
*	WF/BLACKROCK US AGG BD INDEX CIT TR	17,225	units	**	179,603
*	WF/BLACKROCK S&P 500 INDEX CIT N	1,668	units	**	149,783
*	WF/BLACKROCK INTL EQ INDEX CIT TR	13,429	units	**	127,084
*	WF/BLACKROCK S&P MIDCAP INDEX CIT TR	8,922	units	**	109,298
*	WF/DODGE & COX INTERMED BOND CIT TR	7,355	units	**	76,119
*	WF CORE BOND CIT TR	5,410	units	**	74,966
*	WF/CAUSEWAY INTL VALUE CIT TR	6,283	units	**	67,239
*	WF INTERNATIONAL BOND CIT TR	6,636	units	**	56,399
*	WF/MULTI-MANAGER SMALL CAP CIT TR	3,018	units	**	54,640
*	WF/TROWE PRICE INST LCG MGD CIT TR	3,059	units	**	54,485
*	WF/BLACKROCK RU 2000 INDEX CIT TR	3,360	units	**	41,549
*	WF ENHANCED STOCK MARKET CIT N	112	units	**	22,274
Total common/collective trust funds					1,438,281
Fully benefit-responsive investment contracts:					
*, a	WF STABLE RETURN FUND N	6,766	units	**	360,602
*, a	WF STABLE RETURN FUND TR	2,092	units	**	27,007
Total fully benefit-responsive investment contracts:					387,609
Total investments per Form 5500					$ 3,109,206

* *Denotes a party-in-interest*

** *The cost of participant-directed investments is not required to be disclosed.*

a *Wells Fargo Stable Return Fund invests in guaranteed investment contracts and has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.*

North American Roofing Services, Inc. 401(k) Plan

Financial Statements and Supplemental Schedules

As of December 31, 2016 and 2015 and for the Year Ended December 31, 2016

Strength in Numbers ▶

North American Roofing Services, Inc. 401(k) Plan

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Independent Auditor's Report

Board of Trustees
North American Roofing Services, Inc. 401(k) Plan
Tampa, Florida

We were engaged to audit the accompanying financial statements of the **North American Roofing Services, Inc. 401(k) Plan** (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2016 and 2015 and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2016, 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 the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America permitted by the Department of Labor (DOL); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Strength in Numbers ▸
BGBC Partners, LLP | 300 N. Meridian Street, Suite 1100 | Indianapolis, IN 46204 | 317.633.4700 | 317.860.1065 F | www.BGBC.com

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 – Supplemental Schedules

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2016, and assets (held at end of year) (modified cash basis) as of December 31, 2016 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 these supplemental schedules.

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.

BCBC Partners, LLP

October 5, 2017

North American Roofing Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
(Modified Cash Basis)

December 31, 2016 and 2015

	2016	2015
Assets		
Investments, at fair value:		
Mutual funds	**$ 979,154**	$ 901,709
Pooled funds	**304,162**	262,006
Common/collective trust funds	**1,438,281**	939,295
Total investments, at fair value	**2,721,597**	2,103,010
Investments, at contract value	**387,609**	288,453
Net assets available for benefits	**$ 3,109,206**	$ 2,391,463

See accompanying notes to financial statements.

North American Roofing Services, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
(Modified Cash Basis)

Year Ended December 31, 2016

Additions:	
Investment income:	
Dividends:	
Mutual funds	**$ 12,721**
Net appreciation in fair value:	
Mutual funds	**55,510**
Pooled funds	**15,178**
Common/collective trust funds	**111,863**
Total investment income	**195,272**
Contributions:	
Participant, net	**391,603**
Rollover	**2,202**
Employer, net of forfeitures used	**232,528**
Total contributions	**626,333**
Total additions	**821,605**
Deductions:	
Benefits paid to participants and beneficiaries	**(90,119)**
Administrative expenses	**(13,743)**
Total deductions	**(103,862)**
Net increase	**717,743**
Net assets available for benefits, beginning of year	**2,391,463**
Net assets available for benefits, end of year	**$ 3,109,206**

See accompanying notes to financial statements.

1. Description of Plan

The following description of the North American Roofing Services, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on May 1, 2000, covering all employees of North American Roofing Services, Inc. (the Plan Sponsor or the Company) who have achieved one year of service, have worked a minimum of 1,000 hours, and are age 21 or older. Employees may enter the Plan on the first day of the month coinciding with or following meeting the Plan's eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective March 1, 2017, the Assets of the Plan were transferred to Fidelity Management Trust Company.

Contributions

Participants may contribute any percentage of pretax annual compensation as defined by the Plan, up to the maximum allowable under the Internal Revenue Code (IRC) or designate all or a portion of elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans in the form of rollovers.

The Company contributes a matching safe harbor contribution equal to 100% of participant contributions up to 3% of participant's eligible compensation, plus 50% of the amount of participant contributions that exceed 3% but do not exceed 5% of participant's eligible compensation. Additionally, the Company may elect to provide a discretionary matching contribution and/or a profit sharing contribution each plan year. The extent and amount of each year's contributions, if any, are at the discretion of the Board of Directors. Any profit sharing contribution will be calculated based on the ratio each participant's compensation bears to the total of such compensation of all participants. Participants must have one year of service, worked a minimum of 1,000 hours, and be employed at the end of the Plan year to receive the matching and profit sharing contributions. The Company did not make any discretionary match or profit sharing contributions during 2016.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings or losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct their investments into various options offered by the Plan. The Plan offers 21 mutual funds, 5 pooled funds, 16 common/collective trust funds, and a self-directed brokerage option as investment options for participants.

Vesting

Participants are immediately vested in their contributions and the employer's safe harbor profit sharing nonelective contributions, plus actual earnings or losses thereon. Vesting in the

Company's elective (profit sharing) contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

There were no profit sharing contributions made for 2016.

Participant Loans

In accordance with Plan provisions, participant loans are disallowed.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant or beneficiary will receive a lump-sum amount equal to the value of the participant's or beneficiary's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Forfeitures

Forfeitures from nonvested participant accounts may be used to reduce future employer contributions not considered fully vested when contributed to the Plan or to pay Plan administrative expenses. Forfeitures from nonvested participant accounts of $11,824 were used to offset employer contributions remitted to the plan in 2016. Forfeitures included in net assets were $85 and $190 at December 31, 2016 and 2015, respectively.

Administrative Expenses

An annual administrative fee for processing Form 5500 (the Plan's annual tax filing) and a full-service fee based on the number of participants in the Plan are paid by the Company and excluded from the accompanying financial statements. Fees paid by the Plan include trustee, asset, and third-party fees, which are directly deducted from the individual participant's accounts as charged by the funds as provided by the Plan Agreement.

Reclassifications

Certain reclassifications have been made to the 2015 amounts to conform to the 2016 presentation. These reclassifications have no impact on net assets available for benefits.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The presentation is permitted by the Department of Labor (DOL). Such accounting method includes recording investments at fair value, except for fully-benefit responsive contributions that are recorded at contract value. See Note 4. Additions and deductions are recognized as received or paid rather than as earned or incurred.

Management Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value Measurement

The Plan has determined the fair value of investments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds: Valued at the net asset value (NAV). The NAV is based on quoted prices in active markets.

Pooled Funds: Valued at the NAV of shares held by the Plan at year-end. The NAV, as provided by the trustee, is based on fair value of the underlying securities of the pooled fund based on quoted prices of those securities with no active markets.

Common/Collective Trusts: Valued at the NAV of units held by the Plan at year-end. The NAV, as provided by the trustee, is based on the fair value of the underlying investments held by the fund, less its liabilities, which are valued primarily through the use of directly or indirectly observable inputs.

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

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

	Level 1	Level 2	Total
December 31, 2016			
Mutual funds	$ 979,154	$ -	$ 979,154
Pooled funds	-	304,162	304,162
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Total investments, at fair value	979,154	1,742,443	2,721,597
Investments, at contract value [(1)]	-	-	387,609
Total	$ 979,154	$ 1,742,443	$ 3,109,206

December 31, 2015	Level 1	Level 2	Total
Mutual funds	$ 901,709	$ -	$ 901,709
Pooled funds	-	262,006	262,006
Common/collective trusts	-	939,295	939,295
Total investments, at fair value	901,709	1,201,301	2,103,010
Investments, at contract value [(1)]	-	-	288,453
Total	$ 901,709	$ 1,201,301	$ 2,391,463

[(1)] *Assets measured at the asset value (NAV), and therefore, excluded from the fair value hierarchy. See Note 4 to the financial statements.*

There were no Level 3 assets at December 31, 2016 or 2015. For the years ended December 31, 2016 and 2015, there were no transfers between Level 1 and 2.

Risks and Uncertainties

The Plan provides investment options 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 value of investment securities may occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statements of net assets available for benefits.

Payment of Benefits

Benefits are recorded when paid.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2016 and 2015, and for the year ended December 31, 2016. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules as of December 31, 2016 and 2015, and for the year ended December 31, 2016 is complete and accurate.

	December 31,	
	2016	2015
Investments:		
Mutual funds, at fair value	**$ 979,154**	$ 901,709
Pooled funds, at fair value	**304,162**	262,006
Common/collective trust funds, at fair value	**1,438,281**	939,295
Investments, at contract value	**387,609**	288,453

	Year Ended December 31, 2016
Net appreciation in fair value	**$ 182,551**
Dividends	**12,721**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Common/Collective Trusts

The Plan holds units in 16 common/collective trusts. Units held in common/collective trusts are recorded at fair market value, with the exception of those holding fully benefit-responsive investment contracts which are recorded at contract value. An investment contract is generally required to be reported at fair market value, rather than contract value, to the extent it is not fully benefit-responsive.

Fully Benefit-responsive Investment Contracts

The Plan's participants may invest in the Wells Fargo Stable Return Fund N and Stable Return Fund TR, which are common/collective trusts that are fully invested in the Wells Fargo Stable Return Fund G (the Fund). These contracts are deemed to be fully benefit-responsive investment contracts. Because the investment is fully benefit-responsive, the contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. The contract value of the fully benefit-responsive investment contract was $387,609 and $288,453 at December 31, 2016 and 2015, respectively.

The Fund is managed by Wells Fargo Bank, N.A. (Wells Fargo), who also serves as the trustee of the Plan. This fund seeks to preserve principal investments while earning interest income. The portfolio invests in investment contracts issued by insurance companies and other financial institutions, and in fixed income securities. A portion of the portfolio is invested in a money market fund to provide daily liquidity. Investment contracts provide for the payment of a specified rate of interest to the portfolio and for the repayment of principal when the contract matures.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan's ability to transact at contract value with Wells Fargo. The Plan administrator believes the occurrence of such events that would limit the Plan's ability to transact at contract value with Plan participants is not probable.

5. Related-party Transactions

The Company pays certain administrative expenses of the Plan which are excluded from the accompanying financial statements.

Certain Plan investments are trusts managed by affiliates of Wells Fargo Bank, N.A., which is the trustee as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions for the year ended December 31, 2016.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts and the balance of the net assets of the Plan would be allocated among the participants and beneficiaries as prescribed by ERISA.

7. Tax Status

The Plan has adopted a Non-Standardized Prototype Plan Document sponsored by Wells Fargo Bank, N.A. that obtained its latest determination letter on September 28, 2004, in which the Internal Revenue Service stated that the Prototype Plan Document, as then designed, was in compliance with the applicable requirements of the IRC. The determination letter has not been updated for any Plan amendments. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

Effective March 1, 2017, the Plan adopted a Fidelity Volume Submitter Plan adoption agreement for use with the Fidelity Basic Plan Document No. 17. The Fidelity Plan Document received a determination letter dated March 31, 2014.

The Plan reviews its tax positions for uncertainty and records a provision for tax positions which may not be sustained based on their technical merits if examined by taxing authorities. At December 31, 2016 and 2015, there were no matters requiring a provision for uncertain tax positions. The tax years 2013 – 2016 remain open to examination by the taxing jurisdictions to which the Plan is subject. The Plan is no longer subject to examination by the taxing jurisdictions for years prior to 2013.

8. Subsequent Events

Subsequent events were evaluated through October 5, 2017, the date the financial statements were available to be issued except as disclosed in Notes 1 and 7 above. There were no other items requiring disclosure or adjustment.

SUPPLEMENTAL SCHEDULES

North American Roofing Services, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4a
For the Year Ended December 31, 2016

Year of Delinquent Contributions	Participant Contributions Transferred Late into Plan	Totals that Constitute Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Contributions Under VFCP and PTE 2002-51
2016	$ 361	$ -	$ 361	$ -	$ -
Total	$ 361	$ -	$ 361	$ -	$ -

North American Roofing Services, Inc. 401(k) Plan

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4i
December 31, 2016

(a)	(b) Identity of Issue	(c) Description of Investment		(d) Cost	(e) Current Value
Mutual funds:					
*	WF GROWTH FUND - I #3105	4,028	shares	**	$ 155,583
	COLUMBIA DIVIDEND OPPOR-Z #6087	9,492	shares	**	90,645
	DREYFUS SMALL CAP STOCK INDX FD #77	2,770	shares	**	83,414
	VANGUARD/WELLESLEY INCOME FD #27	2,938	shares	**	74,819
*	WF SPECIAL MID CAP VAL-I #3138	1,845	shares	**	66,441
	IXIS ADV LOOMIS STRATEG INC A #1469	4,497	shares	**	63,503
	TCW FUNDS SELECT EQUITIES-I #4730	2,600	shares	**	61,609
	DREYFUS MIDCAP INDEX FUND #113	1,724	shares	**	60,445
	OPPENHEIMER GLOBAL OPP-Y 219	1,293	shares	**	60,031
	JPMORGAN US EQUITY-R6 #2147	3,857	shares	**	56,383
	MFS INTL VALUE FUND CLASS R3 #4187	1,509	shares	**	52,345
	AMERICAN EUROPACIFIC GROWTH-R3 #2316	940	shares	**	41,609
	INV SMALL CAP VAL A #1770	2,211	shares	**	41,389
	IVY HIGH INCOME FUND CLASS A#609	2,083	shares	**	15,599
	JANUS BALANCED FUND S SHARED #1551	516	shares	**	15,089
	T ROWE PRICE RETIRE 2040 FD #143	625	shares	**	14,511
	COLUMBIA SEL LRG CAP GROW-R5 #6324	967	shares	**	13,596
*	WELLS FARGO ADJ GVT F-INS #4118	751	shares	**	6,771
	T. ROWE PRICE RETIRE 2030 FD #142	192	shares	**	4,328
	T ROWE PRICE PERS STRAT GROWTH #103	35	shares	**	1,007
	LORD ABBETT MULTI-AST BAL OPP A #259	3	shares	**	37
Total mutual funds					979,154
Pooled funds:					
	ACADIAN EMERGING MKTS EQ FD I TR	8,733	units	**	78,177
	PIMCO HIGH YIELD FUND TR	2,862	units	**	65,378
	HARBOR INTERNATIONAL/INST TR	4,977	units	**	59,334
	NORTHERN GLOBAL REALESTATE INDEX-TR	4,936	units	**	51,791
	PIMCO REAL RETURN INSTL CLASS TR	3,398	units	**	49,482
Total pooled funds					304,162
Common/collective trust funds:					
*	WF/BLACKROCK S&P 500 INDEX CIT TR	20,410	units	**	238,020
*	WF/MFS VALUE CIT TR	10,729	units	**	186,821
*	WF/BLACKROCK US AGG BD INDEX CIT TR	17,225	units	**	179,603
*	WF/BLACKROCK S&P 500 INDEX CIT N	1,668	units	**	149,783
*	WF/BLACKROCK INTL EQ INDEX CIT TR	13,429	units	**	127,084
*	WF/BLACKROCK S&P MIDCAP INDEX CIT TR	8,922	units	**	109,298
*	WF/DODGE & COX INTERMED BOND CIT TR	7,355	units	**	76,119
*	WF CORE BOND CIT TR	5,410	units	**	74,966
*	WF/CAUSEWAY INTL VALUE CIT TR	6,283	units	**	67,239
*	WF INTERNATIONAL BOND CIT TR	6,636	units	**	56,399
*	WF/MULTI-MANAGER SMALL CAP CIT TR	3,018	units	**	54,640
*	WF/TROWE PRICE INST LCG MGD CIT TR	3,059	units	**	54,485
*	WF/BLACKROCK RU 2000 INDEX CIT TR	3,360	units	**	41,549
*	WF ENHANCED STOCK MARKET CIT N	112	units	**	22,274
Total common/collective trust funds					1,438,281
Fully benefit-responsive investment contracts:					
*, a	WF STABLE RETURN FUND N	6,766	units	**	360,602
*, a	WF STABLE RETURN FUND TR	2,092	units	**	27,007
Total fully benefit-responsive investment contracts:					387,609
Total investments per Form 5500					$ 3,109,206

* *Denotes a party-in-interest*

** *The cost of participant-directed investments is not required to be disclosed.*

a *Wells Fargo Stable Return Fund invests in guaranteed investment contracts and has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.*

North American Roofing Services, Inc. 401(k) Plan

Financial Statements and Supplemental Schedules

As of December 31, 2016 and 2015 and for the Year Ended December 31, 2016

Strength in Numbers ▶

North American Roofing Services, Inc. 401(k) Plan

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Independent Auditor's Report

Board of Trustees
North American Roofing Services, Inc. 401(k) Plan
Tampa, Florida

We were engaged to audit the accompanying financial statements of the **North American Roofing Services, Inc. 401(k) Plan** (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2016 and 2015 and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2016, 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 the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America permitted by the Department of Labor (DOL); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Strength in Numbers ▸
BGBC Partners, LLP | 300 N. Meridian Street, Suite 1100 | Indianapolis, IN 46204 | 317.633.4700 | 317.860.1065 F | www.BGBC.com

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 – Supplemental Schedules

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2016, and assets (held at end of year) (modified cash basis) as of December 31, 2016 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 these supplemental schedules.

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.

BCBC Partners, LLP

October 5, 2017

North American Roofing Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
(Modified Cash Basis)

December 31, 2016 and 2015

	2016	2015
Assets		
Investments, at fair value:		
Mutual funds	**$ 979,154**	$ 901,709
Pooled funds	**304,162**	262,006
Common/collective trust funds	**1,438,281**	939,295
Total investments, at fair value	**2,721,597**	2,103,010
Investments, at contract value	**387,609**	288,453
Net assets available for benefits	**$ 3,109,206**	$ 2,391,463

See accompanying notes to financial statements.

North American Roofing Services, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
(Modified Cash Basis)

Year Ended December 31, 2016

Additions:	
Investment income:	
Dividends:	
Mutual funds	**$ 12,721**
Net appreciation in fair value:	
Mutual funds	**55,510**
Pooled funds	**15,178**
Common/collective trust funds	**111,863**
Total investment income	**195,272**
Contributions:	
Participant, net	**391,603**
Rollover	**2,202**
Employer, net of forfeitures used	**232,528**
Total contributions	**626,333**
Total additions	**821,605**
Deductions:	
Benefits paid to participants and beneficiaries	**(90,119)**
Administrative expenses	**(13,743)**
Total deductions	**(103,862)**
Net increase	**717,743**
Net assets available for benefits, beginning of year	**2,391,463**
Net assets available for benefits, end of year	**$ 3,109,206**

See accompanying notes to financial statements.

1. Description of Plan

The following description of the North American Roofing Services, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on May 1, 2000, covering all employees of North American Roofing Services, Inc. (the Plan Sponsor or the Company) who have achieved one year of service, have worked a minimum of 1,000 hours, and are age 21 or older. Employees may enter the Plan on the first day of the month coinciding with or following meeting the Plan's eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective March 1, 2017, the Assets of the Plan were transferred to Fidelity Management Trust Company.

Contributions

Participants may contribute any percentage of pretax annual compensation as defined by the Plan, up to the maximum allowable under the Internal Revenue Code (IRC) or designate all or a portion of elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans in the form of rollovers.

The Company contributes a matching safe harbor contribution equal to 100% of participant contributions up to 3% of participant's eligible compensation, plus 50% of the amount of participant contributions that exceed 3% but do not exceed 5% of participant's eligible compensation. Additionally, the Company may elect to provide a discretionary matching contribution and/or a profit sharing contribution each plan year. The extent and amount of each year's contributions, if any, are at the discretion of the Board of Directors. Any profit sharing contribution will be calculated based on the ratio each participant's compensation bears to the total of such compensation of all participants. Participants must have one year of service, worked a minimum of 1,000 hours, and be employed at the end of the Plan year to receive the matching and profit sharing contributions. The Company did not make any discretionary match or profit sharing contributions during 2016.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings or losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct their investments into various options offered by the Plan. The Plan offers 21 mutual funds, 5 pooled funds, 16 common/collective trust funds, and a self-directed brokerage option as investment options for participants.

Vesting

Participants are immediately vested in their contributions and the employer's safe harbor profit sharing nonelective contributions, plus actual earnings or losses thereon. Vesting in the

Company's elective (profit sharing) contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

There were no profit sharing contributions made for 2016.

Participant Loans

In accordance with Plan provisions, participant loans are disallowed.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant or beneficiary will receive a lump-sum amount equal to the value of the participant's or beneficiary's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Forfeitures

Forfeitures from nonvested participant accounts may be used to reduce future employer contributions not considered fully vested when contributed to the Plan or to pay Plan administrative expenses. Forfeitures from nonvested participant accounts of $11,824 were used to offset employer contributions remitted to the plan in 2016. Forfeitures included in net assets were $85 and $190 at December 31, 2016 and 2015, respectively.

Administrative Expenses

An annual administrative fee for processing Form 5500 (the Plan's annual tax filing) and a full-service fee based on the number of participants in the Plan are paid by the Company and excluded from the accompanying financial statements. Fees paid by the Plan include trustee, asset, and third-party fees, which are directly deducted from the individual participant's accounts as charged by the funds as provided by the Plan Agreement.

Reclassifications

Certain reclassifications have been made to the 2015 amounts to conform to the 2016 presentation. These reclassifications have no impact on net assets available for benefits.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The presentation is permitted by the Department of Labor (DOL). Such accounting method includes recording investments at fair value, except for fully-benefit responsive contributions that are recorded at contract value. See Note 4. Additions and deductions are recognized as received or paid rather than as earned or incurred.

Management Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value Measurement

The Plan has determined the fair value of investments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds: Valued at the net asset value (NAV). The NAV is based on quoted prices in active markets.

Pooled Funds: Valued at the NAV of shares held by the Plan at year-end. The NAV, as provided by the trustee, is based on fair value of the underlying securities of the pooled fund based on quoted prices of those securities with no active markets.

Common/Collective Trusts: Valued at the NAV of units held by the Plan at year-end. The NAV, as provided by the trustee, is based on the fair value of the underlying investments held by the fund, less its liabilities, which are valued primarily through the use of directly or indirectly observable inputs.

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

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

	Level 1	Level 2	Total
December 31, 2016			
Mutual funds	$ 979,154	$ -	$ 979,154
Pooled funds	-	304,162	304,162
Common/collective trusts	-	1,438,281	1,438,281
Total investments, at fair value	979,154	1,742,443	2,721,597
Investments, at contract value [(1)]	-	-	387,609
Total	$ 979,154	$ 1,742,443	$ 3,109,206

December 31, 2015	Level 1	Level 2	Total
Mutual funds	$ 901,709	$ -	$ 901,709
Pooled funds	-	262,006	262,006
Common/collective trusts	-	939,295	939,295
Total investments, at fair value	901,709	1,201,301	2,103,010
Investments, at contract value [(1)]	-	-	288,453
Total	$ 901,709	$ 1,201,301	$ 2,391,463

[(1)] *Assets measured at the asset value (NAV), and therefore, excluded from the fair value hierarchy. See Note 4 to the financial statements.*

There were no Level 3 assets at December 31, 2016 or 2015. For the years ended December 31, 2016 and 2015, there were no transfers between Level 1 and 2.

Risks and Uncertainties

The Plan provides investment options 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 value of investment securities may occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statements of net assets available for benefits.

Payment of Benefits

Benefits are recorded when paid.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2016 and 2015, and for the year ended December 31, 2016. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules as of December 31, 2016 and 2015, and for the year ended December 31, 2016 is complete and accurate.

	December 31,	
	2016	2015
Investments:		
Mutual funds, at fair value	**$ 979,154**	$ 901,709
Pooled funds, at fair value	**304,162**	262,006
Common/collective trust funds, at fair value	**1,438,281**	939,295
Investments, at contract value	**387,609**	288,453

	Year Ended December 31, 2016
Net appreciation in fair value	**$ 182,551**
Dividends	**12,721**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Common/Collective Trusts

The Plan holds units in 16 common/collective trusts. Units held in common/collective trusts are recorded at fair market value, with the exception of those holding fully benefit-responsive investment contracts which are recorded at contract value. An investment contract is generally required to be reported at fair market value, rather than contract value, to the extent it is not fully benefit-responsive.

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The Fund is managed by Wells Fargo Bank, N.A. (Wells Fargo), who also serves as the trustee of the Plan. This fund seeks to preserve principal investments while earning interest income. The portfolio invests in investment contracts issued by insurance companies and other financial institutions, and in fixed income securities. A portion of the portfolio is invested in a money market fund to provide daily liquidity. Investment contracts provide for the payment of a specified rate of interest to the portfolio and for the repayment of principal when the contract matures.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan's ability to transact at contract value with Wells Fargo. The Plan administrator believes the occurrence of such events that would limit the Plan's ability to transact at contract value with Plan participants is not probable.

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Effective March 1, 2017, the Plan adopted a Fidelity Volume Submitter Plan adoption agreement for use with the Fidelity Basic Plan Document No. 17. The Fidelity Plan Document received a determination letter dated March 31, 2014.

The Plan reviews its tax positions for uncertainty and records a provision for tax positions which may not be sustained based on their technical merits if examined by taxing authorities. At December 31, 2016 and 2015, there were no matters requiring a provision for uncertain tax positions. The tax years 2013 – 2016 remain open to examination by the taxing jurisdictions to which the Plan is subject. The Plan is no longer subject to examination by the taxing jurisdictions for years prior to 2013.

8. Subsequent Events

Subsequent events were evaluated through October 5, 2017, the date the financial statements were available to be issued except as disclosed in Notes 1 and 7 above. There were no other items requiring disclosure or adjustment.

SUPPLEMENTAL SCHEDULES

North American Roofing Services, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4a
For the Year Ended December 31, 2016

Year of Delinquent Contributions	Participant Contributions Transferred Late into Plan	Totals that Constitute Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Contributions Under VFCP and PTE 2002-51
2016	$ 361	$ -	$ 361	$ -	$ -
Total	$ 361	$ -	$ 361	$ -	$ -

North American Roofing Services, Inc. 401(k) Plan

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4i
December 31, 2016

(a)	(b) Identity of Issue	(c) Description of Investment		(d) Cost	(e) Current Value
Mutual funds:					
*	WF GROWTH FUND - I #3105	4,028	shares	**	$ 155,583
	COLUMBIA DIVIDEND OPPOR-Z #6087	9,492	shares	**	90,645
	DREYFUS SMALL CAP STOCK INDX FD #77	2,770	shares	**	83,414
	VANGUARD/WELLESLEY INCOME FD #27	2,938	shares	**	74,819
*	WF SPECIAL MID CAP VAL-I #3138	1,845	shares	**	66,441
	IXIS ADV LOOMIS STRATEG INC A #1469	4,497	shares	**	63,503
	TCW FUNDS SELECT EQUITIES-I #4730	2,600	shares	**	61,609
	DREYFUS MIDCAP INDEX FUND #113	1,724	shares	**	60,445
	OPPENHEIMER GLOBAL OPP-Y 219	1,293	shares	**	60,031
	JPMORGAN US EQUITY-R6 #2147	3,857	shares	**	56,383
	MFS INTL VALUE FUND CLASS R3 #4187	1,509	shares	**	52,345
	AMERICAN EUROPACIFIC GROWTH-R3 #2316	940	shares	**	41,609
	INV SMALL CAP VAL A #1770	2,211	shares	**	41,389
	IVY HIGH INCOME FUND CLASS A#609	2,083	shares	**	15,599
	JANUS BALANCED FUND S SHARED #1551	516	shares	**	15,089
	T ROWE PRICE RETIRE 2040 FD #143	625	shares	**	14,511
	COLUMBIA SEL LRG CAP GROW-R5 #6324	967	shares	**	13,596
*	WELLS FARGO ADJ GVT F-INS #4118	751	shares	**	6,771
	T. ROWE PRICE RETIRE 2030 FD #142	192	shares	**	4,328
	T ROWE PRICE PERS STRAT GROWTH #103	35	shares	**	1,007
	LORD ABBETT MULTI-AST BAL OPP A #259	3	shares	**	37
Total mutual funds					979,154
Pooled funds:					
	ACADIAN EMERGING MKTS EQ FD I TR	8,733	units	**	78,177
	PIMCO HIGH YIELD FUND TR	2,862	units	**	65,378
	HARBOR INTERNATIONAL/INST TR	4,977	units	**	59,334
	NORTHERN GLOBAL REALESTATE INDEX-TR	4,936	units	**	51,791
	PIMCO REAL RETURN INSTL CLASS TR	3,398	units	**	49,482
Total pooled funds					304,162
Common/collective trust funds:					
*	WF/BLACKROCK S&P 500 INDEX CIT TR	20,410	units	**	238,020
*	WF/MFS VALUE CIT TR	10,729	units	**	186,821
*	WF/BLACKROCK US AGG BD INDEX CIT TR	17,225	units	**	179,603
*	WF/BLACKROCK S&P 500 INDEX CIT N	1,668	units	**	149,783
*	WF/BLACKROCK INTL EQ INDEX CIT TR	13,429	units	**	127,084
*	WF/BLACKROCK S&P MIDCAP INDEX CIT TR	8,922	units	**	109,298
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*	WF CORE BOND CIT TR	5,410	units	**	74,966
*	WF/CAUSEWAY INTL VALUE CIT TR	6,283	units	**	67,239
*	WF INTERNATIONAL BOND CIT TR	6,636	units	**	56,399
*	WF/MULTI-MANAGER SMALL CAP CIT TR	3,018	units	**	54,640
*	WF/TROWE PRICE INST LCG MGD CIT TR	3,059	units	**	54,485
*	WF/BLACKROCK RU 2000 INDEX CIT TR	3,360	units	**	41,549
*	WF ENHANCED STOCK MARKET CIT N	112	units	**	22,274
Total common/collective trust funds					1,438,281
Fully benefit-responsive investment contracts:					
*, a	WF STABLE RETURN FUND N	6,766	units	**	360,602
*, a	WF STABLE RETURN FUND TR	2,092	units	**	27,007
Total fully benefit-responsive investment contracts:					387,609
Total investments per Form 5500					$ 3,109,206

* *Denotes a party-in-interest*

** *The cost of participant-directed investments is not required to be disclosed.*

a *Wells Fargo Stable Return Fund invests in guaranteed investment contracts and has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.*

North American Roofing Services, Inc. 401(k) Plan

Financial Statements and Supplemental Schedules

As of December 31, 2016 and 2015 and for the Year Ended December 31, 2016

Strength in Numbers ▶

North American Roofing Services, Inc. 401(k) Plan

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Independent Auditor's Report

Board of Trustees
North American Roofing Services, Inc. 401(k) Plan
Tampa, Florida

We were engaged to audit the accompanying financial statements of the **North American Roofing Services, Inc. 401(k) Plan** (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2016 and 2015 and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2016, 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 the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America permitted by the Department of Labor (DOL); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Strength in Numbers ▸
BGBC Partners, LLP | 300 N. Meridian Street, Suite 1100 | Indianapolis, IN 46204 | 317.633.4700 | 317.860.1065 F | www.BGBC.com

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 – Supplemental Schedules

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2016, and assets (held at end of year) (modified cash basis) as of December 31, 2016 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 these supplemental schedules.

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.

BCBC Partners, LLP

October 5, 2017

North American Roofing Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
(Modified Cash Basis)

December 31, 2016 and 2015

	2016	2015
Assets		
Investments, at fair value:		
Mutual funds	**$ 979,154**	$ 901,709
Pooled funds	**304,162**	262,006
Common/collective trust funds	**1,438,281**	939,295
Total investments, at fair value	**2,721,597**	2,103,010
Investments, at contract value	**387,609**	288,453
Net assets available for benefits	**$ 3,109,206**	$ 2,391,463

See accompanying notes to financial statements.

North American Roofing Services, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
(Modified Cash Basis)

Year Ended December 31, 2016

Additions:	
Investment income:	
Dividends:	
Mutual funds	**$ 12,721**
Net appreciation in fair value:	
Mutual funds	**55,510**
Pooled funds	**15,178**
Common/collective trust funds	**111,863**
Total investment income	**195,272**
Contributions:	
Participant, net	**391,603**
Rollover	**2,202**
Employer, net of forfeitures used	**232,528**
Total contributions	**626,333**
Total additions	**821,605**
Deductions:	
Benefits paid to participants and beneficiaries	**(90,119)**
Administrative expenses	**(13,743)**
Total deductions	**(103,862)**
Net increase	**717,743**
Net assets available for benefits, beginning of year	**2,391,463**
Net assets available for benefits, end of year	**$ 3,109,206**

See accompanying notes to financial statements.

1. Description of Plan

The following description of the North American Roofing Services, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on May 1, 2000, covering all employees of North American Roofing Services, Inc. (the Plan Sponsor or the Company) who have achieved one year of service, have worked a minimum of 1,000 hours, and are age 21 or older. Employees may enter the Plan on the first day of the month coinciding with or following meeting the Plan's eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective March 1, 2017, the Assets of the Plan were transferred to Fidelity Management Trust Company.

Contributions

Participants may contribute any percentage of pretax annual compensation as defined by the Plan, up to the maximum allowable under the Internal Revenue Code (IRC) or designate all or a portion of elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans in the form of rollovers.

The Company contributes a matching safe harbor contribution equal to 100% of participant contributions up to 3% of participant's eligible compensation, plus 50% of the amount of participant contributions that exceed 3% but do not exceed 5% of participant's eligible compensation. Additionally, the Company may elect to provide a discretionary matching contribution and/or a profit sharing contribution each plan year. The extent and amount of each year's contributions, if any, are at the discretion of the Board of Directors. Any profit sharing contribution will be calculated based on the ratio each participant's compensation bears to the total of such compensation of all participants. Participants must have one year of service, worked a minimum of 1,000 hours, and be employed at the end of the Plan year to receive the matching and profit sharing contributions. The Company did not make any discretionary match or profit sharing contributions during 2016.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings or losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct their investments into various options offered by the Plan. The Plan offers 21 mutual funds, 5 pooled funds, 16 common/collective trust funds, and a self-directed brokerage option as investment options for participants.

Vesting

Participants are immediately vested in their contributions and the employer's safe harbor profit sharing nonelective contributions, plus actual earnings or losses thereon. Vesting in the

Company's elective (profit sharing) contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

There were no profit sharing contributions made for 2016.

Participant Loans

In accordance with Plan provisions, participant loans are disallowed.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant or beneficiary will receive a lump-sum amount equal to the value of the participant's or beneficiary's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Forfeitures

Forfeitures from nonvested participant accounts may be used to reduce future employer contributions not considered fully vested when contributed to the Plan or to pay Plan administrative expenses. Forfeitures from nonvested participant accounts of $11,824 were used to offset employer contributions remitted to the plan in 2016. Forfeitures included in net assets were $85 and $190 at December 31, 2016 and 2015, respectively.

Administrative Expenses

An annual administrative fee for processing Form 5500 (the Plan's annual tax filing) and a full-service fee based on the number of participants in the Plan are paid by the Company and excluded from the accompanying financial statements. Fees paid by the Plan include trustee, asset, and third-party fees, which are directly deducted from the individual participant's accounts as charged by the funds as provided by the Plan Agreement.

Reclassifications

Certain reclassifications have been made to the 2015 amounts to conform to the 2016 presentation. These reclassifications have no impact on net assets available for benefits.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The presentation is permitted by the Department of Labor (DOL). Such accounting method includes recording investments at fair value, except for fully-benefit responsive contributions that are recorded at contract value. See Note 4. Additions and deductions are recognized as received or paid rather than as earned or incurred.

Management Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value Measurement

The Plan has determined the fair value of investments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds: Valued at the net asset value (NAV). The NAV is based on quoted prices in active markets.

Pooled Funds: Valued at the NAV of shares held by the Plan at year-end. The NAV, as provided by the trustee, is based on fair value of the underlying securities of the pooled fund based on quoted prices of those securities with no active markets.

Common/Collective Trusts: Valued at the NAV of units held by the Plan at year-end. The NAV, as provided by the trustee, is based on the fair value of the underlying investments held by the fund, less its liabilities, which are valued primarily through the use of directly or indirectly observable inputs.

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

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

	Level 1	Level 2	Total
December 31, 2016			
Mutual funds	$ 979,154	$ -	$ 979,154
Pooled funds	-	304,162	304,162
Common/collective trusts	-	1,438,281	1,438,281
Total investments, at fair value	979,154	1,742,443	2,721,597
Investments, at contract value [(1)]	-	-	387,609
Total	$ 979,154	$ 1,742,443	$ 3,109,206

December 31, 2015	Level 1	Level 2	Total
Mutual funds	$ 901,709	$ -	$ 901,709
Pooled funds	-	262,006	262,006
Common/collective trusts	-	939,295	939,295
Total investments, at fair value	901,709	1,201,301	2,103,010
Investments, at contract value [(1)]	-	-	288,453
Total	$ 901,709	$ 1,201,301	$ 2,391,463

[(1)] *Assets measured at the asset value (NAV), and therefore, excluded from the fair value hierarchy. See Note 4 to the financial statements.*

There were no Level 3 assets at December 31, 2016 or 2015. For the years ended December 31, 2016 and 2015, there were no transfers between Level 1 and 2.

Risks and Uncertainties

The Plan provides investment options 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 value of investment securities may occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statements of net assets available for benefits.

Payment of Benefits

Benefits are recorded when paid.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2016 and 2015, and for the year ended December 31, 2016. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules as of December 31, 2016 and 2015, and for the year ended December 31, 2016 is complete and accurate.

	December 31,	
	2016	2015
Investments:		
Mutual funds, at fair value	**$ 979,154**	$ 901,709
Pooled funds, at fair value	**304,162**	262,006
Common/collective trust funds, at fair value	**1,438,281**	939,295
Investments, at contract value	**387,609**	288,453

	Year Ended December 31, 2016
Net appreciation in fair value	**$ 182,551**
Dividends	**12,721**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Common/Collective Trusts

The Plan holds units in 16 common/collective trusts. Units held in common/collective trusts are recorded at fair market value, with the exception of those holding fully benefit-responsive investment contracts which are recorded at contract value. An investment contract is generally required to be reported at fair market value, rather than contract value, to the extent it is not fully benefit-responsive.

Fully Benefit-responsive Investment Contracts

The Plan's participants may invest in the Wells Fargo Stable Return Fund N and Stable Return Fund TR, which are common/collective trusts that are fully invested in the Wells Fargo Stable Return Fund G (the Fund). These contracts are deemed to be fully benefit-responsive investment contracts. Because the investment is fully benefit-responsive, the contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. The contract value of the fully benefit-responsive investment contract was $387,609 and $288,453 at December 31, 2016 and 2015, respectively.

The Fund is managed by Wells Fargo Bank, N.A. (Wells Fargo), who also serves as the trustee of the Plan. This fund seeks to preserve principal investments while earning interest income. The portfolio invests in investment contracts issued by insurance companies and other financial institutions, and in fixed income securities. A portion of the portfolio is invested in a money market fund to provide daily liquidity. Investment contracts provide for the payment of a specified rate of interest to the portfolio and for the repayment of principal when the contract matures.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan's ability to transact at contract value with Wells Fargo. The Plan administrator believes the occurrence of such events that would limit the Plan's ability to transact at contract value with Plan participants is not probable.

5. Related-party Transactions

The Company pays certain administrative expenses of the Plan which are excluded from the accompanying financial statements.

Certain Plan investments are trusts managed by affiliates of Wells Fargo Bank, N.A., which is the trustee as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions for the year ended December 31, 2016.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts and the balance of the net assets of the Plan would be allocated among the participants and beneficiaries as prescribed by ERISA.

7. Tax Status

The Plan has adopted a Non-Standardized Prototype Plan Document sponsored by Wells Fargo Bank, N.A. that obtained its latest determination letter on September 28, 2004, in which the Internal Revenue Service stated that the Prototype Plan Document, as then designed, was in compliance with the applicable requirements of the IRC. The determination letter has not been updated for any Plan amendments. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

Effective March 1, 2017, the Plan adopted a Fidelity Volume Submitter Plan adoption agreement for use with the Fidelity Basic Plan Document No. 17. The Fidelity Plan Document received a determination letter dated March 31, 2014.

The Plan reviews its tax positions for uncertainty and records a provision for tax positions which may not be sustained based on their technical merits if examined by taxing authorities. At December 31, 2016 and 2015, there were no matters requiring a provision for uncertain tax positions. The tax years 2013 – 2016 remain open to examination by the taxing jurisdictions to which the Plan is subject. The Plan is no longer subject to examination by the taxing jurisdictions for years prior to 2013.

8. Subsequent Events

Subsequent events were evaluated through October 5, 2017, the date the financial statements were available to be issued except as disclosed in Notes 1 and 7 above. There were no other items requiring disclosure or adjustment.

SUPPLEMENTAL SCHEDULES

North American Roofing Services, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4a
For the Year Ended December 31, 2016

Year of Delinquent Contributions	Participant Contributions Transferred Late into Plan	Totals that Constitute Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Contributions Under VFCP and PTE 2002-51
2016	$ 361	$ -	$ 361	$ -	$ -
Total	$ 361	$ -	$ 361	$ -	$ -

North American Roofing Services, Inc. 401(k) Plan

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4i
December 31, 2016

(a)	(b) Identity of Issue	(c) Description of Investment		(d) Cost	(e) Current Value
Mutual funds:					
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Total mutual funds					979,154
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Total common/collective trust funds					1,438,281
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* *Denotes a party-in-interest*

** *The cost of participant-directed investments is not required to be disclosed.*

a *Wells Fargo Stable Return Fund invests in guaranteed investment contracts and has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.*