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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                            |                                                                                                                                                                                                                                                                                                                                            |  |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                            |                                                                                                                                                                                                                                                                                                                                            |  |
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u> |                                                                                            |                                                                                                                                                                                                                                                                                                                                            |  |
| <b>A</b>                                                                                                 | This return/report is for:                                                                 | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ |  |
| <b>B</b>                                                                                                 | This return/report is:                                                                     | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                      |  |
| <b>C</b>                                                                                                 | If the plan is a collectively-bargained plan, check here. . . . . <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                            |  |
| <b>D</b>                                                                                                 | Check box if filing under:                                                                 | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                     |  |

|                |                                                                                                                                                                                                                                                                                                                                                                                     |           |                                                           |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                                      |           |                                                           |
| <b>1a</b>      | Name of plan<br><u>REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN</u>                                                                                                                                                                                                                                                                                                        | <b>1b</b> | Three-digit plan number (PN) ► <u>002</u>                 |
|                |                                                                                                                                                                                                                                                                                                                                                                                     | <b>1c</b> | Effective date of plan<br><u>01/01/2014</u>               |
| <b>2a</b>      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>REC SOLAR COMMERCIAL CORPORATION, INC.</u><br><br><u>3450 BROAD STREET, SUITE 105</u><br><u>SAN LUIS OBISPO, CA 93401</u> | <b>2b</b> | Employer Identification Number (EIN)<br><u>46-4201998</u> |
|                |                                                                                                                                                                                                                                                                                                                                                                                     | <b>2c</b> | Plan Sponsor's telephone number<br><u>805-540-7672</u>    |
|                |                                                                                                                                                                                                                                                                                                                                                                                     | <b>2d</b> | Business code (see instructions)<br><u>238210</u>         |
|                |                                                                                                                                                                                                                                                                                                                                                                                     |           |                                                           |

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

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

|                                                                                                 |                                                   |            |                                                              |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | 10/12/2017 | DAVID O'GRADY                                                |
|                                                                                                 | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                |                                                   |            |                                                              |
|                                                                                                 | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                   |            |                                                              |
|                                                                                                 | 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                                  |
|                                                                                                 |                                                   |            |                                                              |

|                                                                                                                                                                                                                   |                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                          | <b>3b</b> Administrator's EIN              |
|                                                                                                                                                                                                                   | <b>3c</b> Administrator's telephone number |
|                                                                                                                                                                                                                   |                                            |
| <b>4</b> 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:<br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><b>4c</b> PN              |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                           | <b>5</b> 196                               |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                  |                                            |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                            | <b>6a(1)</b> 153                           |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                 | <b>6a(2)</b> 198                           |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                | <b>6b</b> 0                                |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                | <b>6c</b> 0                                |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                       | <b>6d</b> 198                              |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                        | <b>6e</b> 0                                |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                           | <b>6f</b> 198                              |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                   | <b>6g</b> 188                              |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                       | <b>6h</b>                                  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                               | <b>7</b>                                   |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>3H                                                |                                            |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                       |                                            |

|                                                                                                                                                                       |                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                             | <b>9b</b> Plan benefit arrangement (check all that apply)                                    |
| <b>(1)</b> <input checked="" type="checkbox"/> Insurance                                                                                                              | <b>(1)</b> <input checked="" type="checkbox"/> Insurance                                     |
| <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts                                                                                        | <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts               |
| <b>(3)</b> <input checked="" type="checkbox"/> Trust                                                                                                                  | <b>(3)</b> <input checked="" type="checkbox"/> Trust                                         |
| <b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                     | <b>(4)</b> <input type="checkbox"/> General assets of the sponsor                            |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)     |                                                                                              |
| <b>a Pension Schedules</b>                                                                                                                                            | <b>b General Schedules</b>                                                                   |
| <b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)                                                                                 | <b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)              |
| <b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | <b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)            |
| <b>(3)</b> <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                               | <b>(3)</b> <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)     |
|                                                                                                                                                                       | <b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)       |
|                                                                                                                                                                       | <b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) |
|                                                                                                                                                                       | <b>(6)</b> <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                           |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b><br><br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

|                                                                                                         |                                                             |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN                          | <b>B</b> Three-digit plan number (PN) ▶ 002                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>REC SOLAR COMMERCIAL CORPORATION, INC. | <b>D</b> Employer Identification Number (EIN)<br>46-4201998 |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**1** Coverage Information:

(a) Name of insurance carrier

TRANSAMERICA LIFE INSURANCE COMPANY

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 39-0989781 | 86231         | 803941-000                            | 188                                                                         | 01/01/2016              | 12/31/2016 |

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

|                                              |                                    |
|----------------------------------------------|------------------------------------|
| (a) Total amount of commissions paid<br>4297 | (b) Total amount of fees paid<br>0 |
|----------------------------------------------|------------------------------------|

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

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

CES INS AGENCY INC

KURT C JACKSON  
29 SAWYER ROAD, STE 10  
WALTHAM, MA 02154

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 4297                                          | 0                               | COMMISSIONS | 3                     |

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

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

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

**Part II Investment and Annuity Contract Information**

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

|                                                                                                        |          |        |
|--------------------------------------------------------------------------------------------------------|----------|--------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |        |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 986466 |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier .....**6b****c** Premiums due but unpaid at the end of the year .....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount .....**6d**

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
 (3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE OPTION

|                                                        |           |       |
|--------------------------------------------------------|-----------|-------|
| <b>b</b> Balance at the end of the previous year ..... | <b>7b</b> | 24696 |
|--------------------------------------------------------|-----------|-------|

|                                                                       |              |      |  |
|-----------------------------------------------------------------------|--------------|------|--|
| <b>c</b> Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> |      |  |
| (2) Dividends and credits.....                                        | <b>7c(2)</b> |      |  |
| (3) Interest credited during the year.....                            | <b>7c(3)</b> | 309  |  |
| (4) Transferred from separate account .....                           | <b>7c(4)</b> | 2011 |  |
| (5) Other (specify below) .....                                       | <b>7c(5)</b> | 9232 |  |

▶ EBA CREDITS

|                           |              |       |
|---------------------------|--------------|-------|
| (6) Total additions ..... | <b>7c(6)</b> | 11552 |
|---------------------------|--------------|-------|

|                                                                                       |           |       |
|---------------------------------------------------------------------------------------|-----------|-------|
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 36248 |
|---------------------------------------------------------------------------------------|-----------|-------|

**e** Deductions:

|                                                                           |              |       |  |
|---------------------------------------------------------------------------|--------------|-------|--|
| (1) Disbursed from fund to pay benefits or purchase annuities during year | <b>7e(1)</b> | 10576 |  |
| (2) Administration charge made by carrier.....                            | <b>7e(2)</b> | 92    |  |
| (3) Transferred to separate account .....                                 | <b>7e(3)</b> |       |  |
| (4) Other (specify below) .....                                           | <b>7e(4)</b> | 9449  |  |

▶ EBA WITHDRAWALS/OTHER FEES

|                            |              |       |
|----------------------------|--------------|-------|
| (5) Total deductions ..... | <b>7e(5)</b> | 20117 |
|----------------------------|--------------|-------|

|                                                                                                        |           |       |
|--------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> )..... | <b>7f</b> | 16131 |
|--------------------------------------------------------------------------------------------------------|-----------|-------|

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
**b** ☐ Dental     
**c** ☐ Vision     
**d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
**f** ☐ Long-term disability     
**g** ☐ Supplemental unemployment     
**h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
**j** ☐ HMO contract     
**k** ☐ PPO contract     
**l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |                 |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |                 |   |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |   |
| (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |  |

**Part IV Provision of Information**

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

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2016</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |
| For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016                                                                                                                                |                                                                                                                                                                                                                        |                                                |
| <b>A</b> Name of plan<br>REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN                                                                                                                                            | <b>B</b> Three-digit plan number (PN) ▶                                                                                                                                                                                | 002                                            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>REC SOLAR COMMERCIAL CORPORATION, INC.                                                                                                                   | <b>D</b> Employer Identification Number (EIN)<br>46-4201998                                                                                                                                                            |                                                |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| TRANSAMERICA LIFE INSURANCE COMPAN                                                                                |
| 39-0989781                                                                                                        |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
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| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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

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

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

TAG RESOURCES, LLC

62-1874769

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 37 64                      | RECORDKEEPER                                                                                             | 8033                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 37 52 62 64 67             | RECORDKEEPER                                                                                             | 5240                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2016</div><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                                                       |                                                                            |            |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN</u>                                 | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>002</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>REC SOLAR COMMERCIAL CORPORATION, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>46-4201998</u>         |            |

| Part I                                                                                                                                               | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs) |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET INTERNATIONAL INDEX RE</u>                                                            |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-035</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>2363</u></span>   |                                                                                                                                                                           |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA VANGUARD TOTAL STOCK MARKET INDE</u>                                                            |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-114</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>19359</u></span>  |                                                                                                                                                                           |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRANSAMERICA INTERNATIONAL EQUITY R</u>                                                            |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-608</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>21046</u></span>  |                                                                                                                                                                           |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>COLUMBIA CONTRARIAN CORE RET OPT</u>                                                               |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-634</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>41895</u></span>  |                                                                                                                                                                           |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>GOLDMAN SACHS BOND RET OPT</u>                                                                     |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-642</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>19393</u></span>  |                                                                                                                                                                           |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA VANGUARD INSTITUTIONAL TARGET RE</u>                                                            |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-816</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>33048</u></span>  |                                                                                                                                                                           |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA VANGUARD INSTITUTIONAL TARGET RE</u>                                                            |                                                                                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>                                                         |                                                                                                                                                                           |
| <b>c</b> EIN-PN <u>39-0989781-815</u>                                                                                                                | <b>d</b> Entity code <u>P</u>                                                                                                                                             |
| <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>148886</u></span> |                                                                                                                                                                           |

|                                                                                       |                        |                                                                                                         |
|---------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                         |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                         |
| <b>c</b> EIN-PN 39-0989781-817                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 256 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-809                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18578 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-808                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65251 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-814                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73082 |

|                                                                                       |                        |                                                                                                            |
|---------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                            |
| <b>c</b> EIN-PN 39-0989781-813                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 383143 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-812                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54971 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-811                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54659 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-810                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18444 |

|                                                                                       |                        |                                                                                                          |
|---------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INSTITUTIONAL TARGET RE    |                        |                                                                                                          |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                          |
| <b>c</b> EIN-PN 39-0989781-818                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5269 |

|                                                                                       |                        |                                                                                                           |
|---------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: EATON VANCE ATLANTA CAP SMID-CAP RE    |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY |                        |                                                                                                           |
| <b>c</b> EIN-PN 39-0989781-638                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26822 |

**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  
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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

|                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Internal Revenue Service</small><br><small>Department of Labor</small><br><small>Employee Benefits Security Administration</small><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                                |                                                                    |            |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>       |                                                                    |            |
| <b>A</b> Name of plan<br><u>REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN</u>                          | <b>B</b> Three-digit plan number (PN) ►                            | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>REC SOLAR COMMERCIAL CORPORATION, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>46-4201998</u> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                            | <b>1b(1)</b>    | 4278                  | 0               |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                 | <b>1c(8)</b>    | 66550                 | 27138           |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   | 1164346               | 986466          |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   | 24696                 | 16132           |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 1259870               | 1029736         |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 1259870 | 1029736 |
|-----------------------------------------------------------|-----------|---------|---------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a</b> <b>Contributions:</b>                                                                             |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 276105     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 276105    |
| <b>b</b> <b>Earnings on investments:</b>                                                                   |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 1034       |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 1034      |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> |            |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            |           |
| (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) |            | 74589     |
| c Other income.....                                                                            | 2c     |            | 309       |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 352037    |

**Expenses**

|                                                                                      |       |        |        |
|--------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 569561 |        |
| (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) |        | 569561 |
| 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) | 12610  |        |
| (2) Contract administrator fees.....                                                 | 2i(2) |        |        |
| (3) Investment advisory and management fees.....                                     | 2i(3) |        |        |
| (4) Other .....                                                                      | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                  | 2i(5) |        | 12610  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 582171 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | -230134 |
| 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: **LPMC, PC**

(2) EIN: **62-1199757**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a | X   |    | 260    |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               |           | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|----|--------|
| <b>c</b> 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.) .....                                          | <b>4c</b> |     | X  |        |
| <b>d</b> 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.) .....                               | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | <b>4e</b> | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....                                                    | <b>4g</b> |     | X  |        |
| <b>h</b> 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? .....                                          | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | <b>4i</b> | X   |    |        |
| <b>j</b> 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.) ..... | <b>4j</b> |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  | <b>4m</b> |     | X  |        |
| <b>n</b> 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. ....                                      | <b>4n</b> |     | X  |        |
| <b>o</b> Defined Benefit Plan or Money Purchase Pension Plan Only:<br>Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? .....                           | <b>4o</b> |     | X  |        |

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

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

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

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

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                                |                                                                    |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN</u>                          | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>REC SOLAR COMMERCIAL CORPORATION, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>46-4201998</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                             | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>39-0989781</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                   | <b>3</b> |          |

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

|                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                             |                              |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016  
v. 160205

**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</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 .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                      |                          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>18</b> | 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 .....                         | <input type="checkbox"/> |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)                                                                                                                                                                                                                                                                                                                 |                          |
|           | <b>a</b> Enter the percentage of plan assets held as:<br>Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%                                                                                                                                                                                                                                       |                          |
|           | <b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more |                          |
|           | <b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____                                                                                                                                                |                          |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                             |                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? If "No," skip b .....                                                                                                                                                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>20b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....                                                        | <input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test<br><input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A |
| <b>21a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....                                                                            | <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A                                                         |
| <b>21b</b> 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? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>22a</b> 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   .      |                                                                                                                                                                                   |
| <b>22b</b> 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   /   /   .                                     |                                                                                                                                                                                   |

**REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

**Financial Statements and Supplemental Schedules**

**December 31, 2016 and 2015**

**(With Independent Auditors' Report Thereon)**

**LBMC**

MAKE A GOOD  
BUSINESS BETTER

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**REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

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## **Independent Auditors' Report**

**The Plan Administrator  
REC Solar Commercial Corporation Prevalling Wage Plan:**

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the REC Solar Commercial Corporation Prevalling Wage Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016, the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the 2016 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 on the 2016 Financial Statements* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2016 financial statements.

### ***Basis for Disclaimer of Opinion on the 2016 Financial Statements***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules ("DOL") 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 Transamerica Life Insurance Company the recordkeeper of the Plan, as agent for Reliance Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the 2016 financial statements. We have been informed by the plan administrator that the agent, on behalf of the trustee, holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the agent on behalf of the trustee as of and for the year ended December 31, 2016, that the information provided to the plan administrator by the agent for the trustee is complete and accurate.

***Disclaimer of Opinion on the 2016 Financial Statements***

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion on the 2016 Financial Statements* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2016 financial statements. Accordingly, we do not express an opinion on the 2016 financial statements.

***Other Matter - Report on Supplemental Schedules***

The supplemental schedules of assets (held at end of year) and delinquent participant contributions as of and for the year ended December 31, 2016, respectively, are required by the DOL Rules and Regulations for Reporting and Disclosure under ERISA 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 on the 2016 Financial Statements* paragraph, we do not express an opinion on the supplemental schedules.

***Other Matter - 2015 Financial Statements***

The financial statements of the Plan as of December 31, 2015, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the agent, on behalf of the trustee. Their report, dated February 13, 2017, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the 2015 financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the agent, on behalf of the trustee, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

**Report on Form and Content in Compliance with DOL Rules and Regulations for the 2016 Financial Statements**

The form and content of the information included in the 2016 financial statements and supplemental schedules, other than that derived from the information certified by the agent, on behalf of 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*LBMC, PC*

Brentwood, Tennessee  
October 11, 2017

**REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

**Statements of Net Assets Available for Benefits**

**December 31, 2016 and 2015**

|                                                                | <u>2016</u>         | <u>2015</u>         |
|----------------------------------------------------------------|---------------------|---------------------|
| <b>Assets:</b>                                                 |                     |                     |
| <b>Investments:</b>                                            |                     |                     |
| Pooled separate accounts at fair value                         | \$ 986,466          | \$ 1,164,346        |
| Fully benefit-responsive investment contract at contract value | <u>16,132</u>       | <u>24,696</u>       |
| <b>Total investments</b>                                       | <u>1,002,598</u>    | <u>1,189,042</u>    |
| <b>Receivables:</b>                                            |                     |                     |
| Plan Sponsor contributions                                     | 11,707              | 4,278               |
| Notes receivable from participants                             | <u>27,138</u>       | <u>66,550</u>       |
| <b>Total receivables</b>                                       | <u>38,845</u>       | <u>70,828</u>       |
| <b>Net assets available for benefits</b>                       | <u>\$ 1,041,443</u> | <u>\$ 1,259,870</u> |

**See accompanying notes to the financial statements.**

**REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

**Statements of Changes in Net Assets Available for Benefits**

**Years ended December 31, 2016 and 2015**

|                                                                     | <u><b>2016</b></u>         | <u><b>2015</b></u>         |
|---------------------------------------------------------------------|----------------------------|----------------------------|
| <b>Additions (reductions) to net assets attributed to:</b>          |                            |                            |
| <b>Net change resulting from investment activity:</b>               |                            |                            |
| <b>Net appreciation (depreciation) in fair value of investments</b> | <b>\$ 74,589</b>           | <b>\$ (15,672)</b>         |
| <b>Interest income</b>                                              | <u><b>309</b></u>          | <u><b>396</b></u>          |
| <b>Net change resulting from investment activity</b>                | <u><b>74,898</b></u>       | <u><b>(15,276)</b></u>     |
| <b>Interest income from notes receivable from participants</b>      | <u><b>1,034</b></u>        | <u><b>1,397</b></u>        |
| <b>Plan Sponsor contributions</b>                                   | <u><b>287,812</b></u>      | <u><b>480,560</b></u>      |
| <b>Total additions</b>                                              | <u><b>363,744</b></u>      | <u><b>466,681</b></u>      |
| <b>Deductions from net assets attributed to:</b>                    |                            |                            |
| <b>Benefits paid</b>                                                | <b>569,561</b>             | <b>762,688</b>             |
| <b>Administrative expenses</b>                                      | <u><b>12,610</b></u>       | <u><b>17,571</b></u>       |
| <b>Total deductions</b>                                             | <u><b>582,171</b></u>      | <u><b>780,259</b></u>      |
| <b>Net decrease</b>                                                 | <b>(218,427)</b>           | <b>(313,578)</b>           |
| <b>Net assets available for benefits at beginning of year</b>       | <u><b>1,259,870</b></u>    | <u><b>1,573,448</b></u>    |
| <b>Net assets available for benefits at end of year</b>             | <u><b>\$ 1,041,443</b></u> | <u><b>\$ 1,259,870</b></u> |

**See accompanying notes to the financial statements.**

## **REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

### **Notes to the Financial Statements**

**December 31, 2016 and 2015**

#### **(1) Description of plan**

The following description of the REC Solar Commercial Corporation Prevailing Wage Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

##### **(a) General**

The Plan is a defined contribution plan available to all employees of REC Solar Commercial Corporation (the "Plan Sponsor"). The Plan covers substantially all employees who are age eighteen or older ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan Sponsor is responsible for the administration of the Plan and has entrusted the maintenance of records and the day-to-day administration to TAG Resources, LLC ("TAG") who processes transactions through Transamerica Life Insurance Company ("Transamerica"), agent for Reliance Trust Company (the "Trustee").

##### **(b) Contributions**

The Plan Sponsor is required to pay prevailing wage contributions to employees who work under certain contracts. Prevailing wage contributions are a fringe benefit paid in the form of insurance and 401(k) contributions. Contributions may be made after-tax in the form of a Roth contribution. The amount of the prevailing wage contributions is equal to the amount determined in accordance with the prevailing rates from the Register of Wage Determinations Under the Service Contract Act from the U.S. Department of Labor. Participants may contribute amounts from other qualified defined benefit or defined contribution plans.

Participants direct the investment of their contributions into various investment options offered by the Plan as listed in the schedule of assets (held at end of year). Participants have the opportunity to change the investment options previously elected at any time.

##### **(c) Participant accounts**

Each participant's account is credited (charged) with the Plan Sponsor's prevailing wage contributions, investment earnings (losses), and administrative expenses. Allocations are based on prevailing wage contributions or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

##### **(d) Vesting**

Participants are immediately vested in the Plan Sponsor's prevailing wage contributions plus actual earnings or losses thereon.

## **REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

### **Notes to the Financial Statements**

**December 31, 2016 and 2015**

**(e) Participant notes receivable**

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The participant notes receivable are secured by the balance in the participant's account and bear interest at fixed rates ranging from 3.5% to 4.25%, which is commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through payroll deductions.

**(f) Payment of benefits**

On termination of service due to death, permanent disability, or retirement, a participant may elect to receive a lump-sum payment equal to his or her entire account. For termination of service due to other reasons, a participant will be entitled to receive only the vested interest in his or her account as a lump-sum distribution.

**(g) Hardship withdrawals**

The Plan permits distributions in the event of a hardship, as defined in the plan agreement. These distributions are taxable and subject to a tax penalty equal to 10% of the hardship distribution amount if the participant is younger than age 59½. Hardship withdrawals are limited to the participant's elective account balance. Participants are not permitted to defer withholdings for up to six months following a hardship withdrawal.

**(h) Administrative expenses**

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants, transaction expenses and investment management services are charged directly to the participant's account and are included in administrative expenses. Fees incurred by the Plan for recordkeeping are paid through a combination of direct payments and indirect payments which are included in net appreciation (depreciation) in fair value of investments, as they are partially paid through revenue sharing, rather than a direct payment from the Plan.

**(i) Plan termination**

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

# **REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

## **Notes to the Financial Statements**

**December 31, 2016 and 2015**

### **(2) Summary of significant accounting policies**

#### **(a) Recently adopted accounting pronouncement**

In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, *"Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share"* ("ASU 2015-07"), which removes the requirement to present certain investments for which the practical expedient is used to measure fair value at net asset value within the fair value hierarchy table. Instead, the Plan is required to include those investments as a reconciling item so that the total fair value amount of investments in the disclosure is consistent with the fair value investment balance on the statement of net assets available for benefits. The Plan Sponsor elected to early adopt ASU 2015-07 as of December 31, 2016, and has applied the provisions retrospectively. The Plan presents the investment disclosure required by this ASU 2015-07 in the fair value hierarchy tables for 2016 and 2015 in Note 4.

#### **(b) Basis of accounting**

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

#### **(c) Investment valuation and income recognition**

Investments are reported at fair value or contract value as reported by Transamerica, as agent for the trustee. See Note 4 and Note 5.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis.

Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **(d) Notes receivable from participants**

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

#### **(e) Payment of benefits**

Benefits are recorded when paid.

# REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN

## Notes to the Financial Statements

December 31, 2016 and 2015

### (f) Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

### (g) Events occurring after reporting date

Management of the Plan Sponsor has evaluated events and transactions that occurred between December 31, 2016 and October 11, 2017, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

### (3) Summary of information certified by the trustee

The following information was certified as complete and accurate by Transamerica, as agent for Reliance Trust Company, trustee, as of and for the years ended December 31, 2016 and 2015:

|                                                                | <u>2016</u>       | <u>2015</u>         |
|----------------------------------------------------------------|-------------------|---------------------|
| Pooled separate accounts at fair value                         | \$ <u>986,466</u> | \$ <u>1,164,346</u> |
| Fully benefit-responsive investment contract at contract value | \$ <u>16,132</u>  | \$ <u>24,696</u>    |
| Notes receivable from participants                             | \$ <u>27,138</u>  | \$ <u>66,550</u>    |
| Net change resulting from investment activity                  | \$ <u>74,898</u>  | \$ <u>(15,276)</u>  |
| Interest income from notes receivable from participants        | \$ <u>1,034</u>   | \$ <u>1,397</u>     |

### (4) Investments measured at net asset value using the practical expedient

The Plan's investments are measured at net asset value ("NAV") as a practical expedient to estimate fair value, and therefore, have not been classified in the fair value hierarchy.

The following table summarizes investments for which the fair value is measured using the NAV per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

| <u>Description</u>       | <u>Fair Value</u><br><u>12/31/2016</u> | <u>Fair Value</u><br><u>12/31/2015</u> | <u>Unfunded</u><br><u>Commitments</u> | <u>Redemption</u><br><u>Frequency (if</u><br><u>currently eligible)</u> | <u>Redemption</u><br><u>Notice Period</u> |
|--------------------------|----------------------------------------|----------------------------------------|---------------------------------------|-------------------------------------------------------------------------|-------------------------------------------|
| Pooled separate accounts | \$986,466                              | \$1,164,346                            | N/A                                   | Daily                                                                   | None                                      |

## **REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

### **Notes to the Financial Statements**

**December 31, 2016 and 2015**

#### **(5) Investment contract with insurance company**

The Plan has entered into a traditional fully benefit-responsive investment contract with Transamerica totaling \$16,132 and \$24,696 at December 31, 2016 and 2015, respectively. The contract value is generally equal to the principal amounts invested in the underlying investments, plus interest accrued at a crediting rate established under the contract, less any adjustment for withdrawals. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reset on January 1st and July 1st.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan which approximates fair value. Contract value, as reported to the Plan by Transamerica, as agent for Reliance Trust Company, the trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The terms of the contract require all permitted participant initiated transactions to occur at contract value. Since the contract is the obligation of Transamerica, the Plan Sponsor believes the occurrence of an event that limits the ability of the investment to transact at contract value is not probable. The contract allows participants reasonable access to their assets. The contract has no restrictions on the use of Plan assets and there are no valuation reserves recorded to adjust contract amounts.

#### **(6) Income tax status**

The Plan Sponsor adopted a volume submitter plan, which received a favorable opinion letter from the Internal Revenue Service ("IRS") on March 16, 2010, which stated that the volume submitter plan was designed in accordance with the applicable sections of the IRC. The Plan has been amended since receiving the opinion letter, and the Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the plan administrator believes that the adopted volume submitter plan, as amended, is designed and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

# REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN

## Notes to the Financial Statements

December 31, 2016 and 2015

**(7) Untimely remittance of loan repayments**

The Plan Sponsor is required by Department of Labor regulation to remit participant loan repayments as soon as practicable, but by no later than the fifteenth business day following the end of the month in which the amounts were withheld from wages. For certain loan repayments withheld in 2016, the funds were not remitted timely. The Plan Sponsor is currently assessing the impact of any lost earnings that may be applicable to these contributions.

**(8) Related party transactions**

All of the Plan investments in the pooled separate accounts and investment contract are managed by Transamerica Life Insurance Company, as agent for Reliance Trust Company, the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees of \$12,610 and \$17,571 in 2016 and 2015, respectively, were paid by the Plan to Transamerica. The Plan holds notes receivable from participants which also qualify as party-in-interest transactions.

**(9) Reconciliation of financial statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2016 and 2015:

|                                                                | <u>2016</u>         | <u>2015</u>         |
|----------------------------------------------------------------|---------------------|---------------------|
| Net assets available for benefits per the financial statements | \$ 1,041,443        | \$ 1,259,870        |
| Plan Sponsor contributions receivable                          | <u>(11,707)</u>     | <u>-</u>            |
| Net assets available for benefits per the Form 5500            | <u>\$ 1,029,736</u> | <u>\$ 1,259,870</u> |

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31, 2016 and 2015:

|                                                                          | <u>2016</u>         | <u>2015</u>         |
|--------------------------------------------------------------------------|---------------------|---------------------|
| Change in net assets available for benefits per the financial statements | \$ (218,427)        | \$ (313,578)        |
| Change in Plan Sponsor contributions receivable                          | <u>(11,707)</u>     | <u>-</u>            |
| Change in net assets available for benefits per the Form 5500            | <u>\$ (230,134)</u> | <u>\$ (313,578)</u> |

---

**REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN**

**Notes to the Financial Statements**

**December 31, 2016 and 2015**

**(10) Risks and uncertainties**

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

**(11) Subsequent event**

Effective May 1, 2017, Plan assets were transferred to Fidelity Management Trust Company, who became the trustee and recordkeeper of the Plan. Effective February 28, 2017, 401k SAFE, LLC became responsible for oversight of the Plan.

REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN

EIN 46-4201998, PLAN No. 002

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Year ended December 31, 2016

|   | Check Here<br>If Late Participant<br>Loan Payments<br>Are Included | Participant<br>Contributions<br>Transferred<br>Late to the Plan | Total that Constitute Nonexempt<br>Prohibited Transactions |                                            |                                                   | Total Fully<br>Corrected<br>Under VFCP<br>and PTE 2002-51 |
|---|--------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
|   |                                                                    |                                                                 | Contributions<br>not Corrected                             | Contributions<br>Corrected<br>Outside VFCP | Contributions<br>Pending<br>Correction<br>in VFCP |                                                           |
| * |                                                                    | \$ 260                                                          | \$ 260                                                     | \$ -                                       | \$ -                                              | \$ -                                                      |

# REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN

EIN 46-4201998, PLAN No. 002

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2016

| (a) | (b)                                                         | (c)                                                                                                                 | (d)  | (e)                 |
|-----|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------|---------------------|
|     | Identity of issue,<br>borrower, lessor,<br>or similar party | Description of<br>investment, including<br>maturity date, rate of<br>interest, collateral,<br>par or maturity value | Cost | Current<br>value    |
|     | Pooled separate accounts:                                   |                                                                                                                     |      |                     |
| *   | Transamerica Life Insurance Company                         | Columbia Contrarian Core                                                                                            | **   | \$ 41,895           |
| *   | Transamerica Life Insurance Company                         | Eaton Vance Atlanta Cap SMID                                                                                        | **   | 26,822              |
| *   | Transamerica Life Insurance Company                         | Goldman Sachs Bond Ret Opt                                                                                          | **   | 19,393              |
| *   | Transamerica Life Insurance Company                         | SSgA International Index Ret Opt                                                                                    | **   | 2,363               |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2015                                                                                  | **   | 65,251              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2020                                                                                  | **   | 18,578              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2025                                                                                  | **   | 18,444              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2030                                                                                  | **   | 54,659              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2035                                                                                  | **   | 54,971              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2040                                                                                  | **   | 383,143             |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2045                                                                                  | **   | 73,082              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2050                                                                                  | **   | 148,886             |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2055                                                                                  | **   | 33,048              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2060                                                                                  | **   | 256                 |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement Income                                                                                | **   | 5,270               |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Total Stock Market Index                                                                                | **   | 19,359              |
| *   | Transamerica Life Insurance Company                         | TA International Equity Ret Opt                                                                                     | **   | <u>21,046</u>       |
|     |                                                             | Total pooled separate accounts                                                                                      |      | 986,466             |
|     | Investment contract -                                       |                                                                                                                     |      |                     |
| *   | Transamerica Life Insurance Company                         | Stable Value Advantage                                                                                              | **   | 16,132              |
| *   | Notes receivable from participants                          | Interest rates ranging from 3.5% to<br>4.25%, maturing through April 2028                                           | -    | <u>27,138</u>       |
|     |                                                             | Total                                                                                                               |      | \$ <u>1,029,736</u> |

\* Represents a party-in-interest.

\*\* Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Transamerica Life Insurance Company, as agent for Reliance Trust Company, the trustee.

**LPMC**

MAKE A GOOD  
BUSINESS BETTER

# **REC Solar Commercial Corporation Prevailing Wage Plan**

## **2016 Client Service Communication**



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**The Plan Administrator of  
REC Solar Commercial Corporation Prevailing Wage Plan:**

We have conducted a Department of Labor ("DOL") limited-scope audit of the financial statements of the REC Solar Commercial Corporation Prevailing Wage Plan (the "Plan") as of and for the year ended December 31, 2016, and have issued our report thereon dated October 11, 2017. As permitted by 29 CFR 2520.103-8 of the DOL'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 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules taken as a whole. We did, however, audit 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, in accordance with the auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 17, 2017. Professional standards also require that we communicate to you certain other matters related to our audit.

This information is intended solely for the information and use of the plan administrator and management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the confidence you place in LBMC as your business advisor. We strive to help you stay compliant, manage risk, and improve performance as you manage your employee benefit plans.

*LBMC, PC*

Brentwood, Tennessee  
October 11, 2017

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## Overview of the Audit and Responsibilities

|                                         |                                                                                                                                                                                                                                                                        |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope of Attest Services</b>         | Engaged to perform a Department of Labor (DOL) limited-scope audit of the 2016 financial statements of the REC Solar Commercial Corporation Prevailing Wage Plan including subjecting the form and content of certain supplemental information to auditing procedures. |
| <b>Plan Management Responsibilities</b> | Management is responsible for the fair presentation of the financial statements, and supplemental information, and maintaining internal controls.                                                                                                                      |
| <b>Attest Deliverable</b>               | LBMC to issue a disclaimer of opinion on the financial statements of the Plan and communicate certain matters relating to the financial statements and supplemental information.                                                                                       |
| <b>Other Services</b>                   | Performed certain nonattest services including drafting the financial statements of the Plan in conformity with U.S. generally accepted accounting principles based on information provided by you.                                                                    |

# Qualitative Assessments

| Area                                                                     | Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Qualitative Aspects of Accounting Practices – Accounting Policies</b> | <p>Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements.</p> <p>The Plan adopted Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2015-07, "<i>Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or Its Equivalent)</i>," which removes the requirement to categorize within the fair value hierarchy investments for which fair value are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement.</p> <p>We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus.</p> <p>All significant transactions have been recognized in the financial statements in the proper period.</p> |
| <b>Qualitative Aspects of Accounting Practices - Estimates</b>           | <p>Accounting estimates are an integral part of the Plan's financial statements and are based on management's knowledge and experience, as well as certain assumptions. Certain accounting estimates are particularly sensitive due to: (i) their significance to the financial statements; and (ii) because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements relate to management's estimate of the fair value of the Plan's investments. Investments are carried at fair value or contract value as determined on the last day of the Plan year, as described in Notes 4 and 5 to the financial statements.</p> <p>We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.</p>                                        |
| <b>Qualitative Aspects of Accounting Practices – Disclosures</b>         | <p>Financial statement disclosures are neutral, consistent, and clear.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## Corrected and Uncorrected Misstatements

Misstatements identified during the audit that are more than trivial in nature and magnitude have been communicated to management. The following table summarizes uncorrected misstatements to the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

|                      | Description                                                                                                         | Income /<br>(Loss) |
|----------------------|---------------------------------------------------------------------------------------------------------------------|--------------------|
| Passed<br>Adjustment | Proposed entry to reduce current year benefits paid relating to deemed loan distributions not recorded during 2015. | \$24,000           |

# Interaction With Management, Independence, and Other Matters

| Area                                                               | Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Difficulties Encountered in Performing the Audit</b>            | <p>For purposes of this report, "difficulties" may include matters such as:</p> <ul style="list-style-type: none"> <li>• the unavailability of, or significant delays in management providing information,</li> <li>• an unreasonable time frame within which to complete the audit,</li> <li>• extensive unexpected effort required to obtain audit evidence, or</li> <li>• restrictions imposed on the auditor by management.</li> </ul> <p>We encountered no significant difficulties in performing and completing our audit.</p>                                                     |
| <b>Disagreements with Management</b>                               | <p>For purposes of this report "disagreements with management" include matters that, individually or in the aggregate, could be significant to the Plan's financial statements or the auditors' report—regardless of whether they were satisfactorily resolved. Examples of such matters include, but are not limited to, the application of accounting principles to a specific transaction, the basis for management's judgments about accounting estimates, and the scope of the audit. We are pleased to report that no such disagreements arose during the course of our audit.</p> |
| <b>Management Consultations with Other Independent Accountants</b> | <p>If management were to consult with other accountants about the application of an accounting principle to the Plan's financial statements or the type of auditors' opinion that may be expressed on those statements, professional standards require the consulting accountant to confer with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.</p>                                                                                                                                               |
| <b>Management Representations</b>                                  | <p>We have requested certain representations from management that are included in the management representation letter dated October 11, 2017.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Independence</b>                                                | <p>We are not aware of any relationships between our firm and the Plan that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred during the period from January 1, 2016, through the date of this report.</p>                                                                                                                                                                                                                                                                                                                         |
| <b>Other Findings or Issues</b>                                    | <p>We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year both prior to, and subsequent to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.</p>                                                                                                                                                                                                              |

## Internal Control Related Matters

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of the Plan, we considered the Plan's internal control ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

We were engaged to perform a DOL limited-scope audit of those financial statements as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Our audit did not include all of the procedures required by U.S. generally accepted auditing standards and did not include a consideration of internal control relating to the information summarized in those financial statements. Because of the significance of the information that we did not audit, we were unable to, and did not, express an opinion on those financial statements.

During the course of our audit, we identified the following items that are opportunities for improving internal controls and enhancing compliance with Internal Revenue Service and DOL regulations:

### Retirement Plan Oversight

During our audit, we noted that Plan management did not document its plan oversight meetings during the year. We recommend that Plan management implement a policy to document regular meetings and any important decisions or discussions held during these meetings. Meeting minutes could include the following:

- Date, time and location of the meeting
- Identification of the people present at the meeting
- Reference to any investment reports used during the meeting
- Participation issues such as education, goals for increasing the number of participants, or deferral rates
- Plan fee issues (including review of Plan fees for reasonableness)
- Fund performance issues
- Decisions made, such as the decision to place a specific fund on a formal or informal "watch list" that will need to be addressed at a future meeting
- Decisions made which require immediate action, such as the decision to remove and/or replace a fund in the Plan's line-up

Meeting minutes serve as important documentation that a fiduciary process was followed, and the Plan is being prudently managed.

## Internal Control Related Matters (cont'd)

### Untimely Remittance of Loan Repayments

We noted one instance where loan repayments were not remitted to the Plan within the guidelines set forth by DOL standards. The Plan Sponsor is required by DOL regulations to remit loan repayments as soon as practicable, but no later than the fifteenth business day following the end of the month in which the amounts were withheld from wages. DOL officials have stated that remitting loan repayments by the fifteenth business day after being withheld from payroll is not a "safe harbor" to avoid penalties from the DOL. Due to the failure to timely remit withheld contributions, participants' accounts may not be updated as soon as possible with new remittances and resulting investment earnings, and an opportunity is created for the DOL to issue penalties and fines for not remitting loan repayments as soon as practicable. We recommend that management review and evaluate current remittance practices to help ensure that all loan repayments are being remitted as soon as administratively possible on a consistent basis after the funds are withheld from participant wages.

### No formal review of the Prevailing Wage contribution calculations

LBMC noted one instance during our contribution testing in which an error was noticed in the calculation of Prevailing Wage contributions. LBMC noted incorrect hours were allocated to the medical credit portion of the prevailing wage rate used to recalculate the total amount of contributions for the given pay period. LBMC notes the calculations have historically been manually computed by the Payroll Manager and no formal review process has been established to oversee these calculations. As such, LBMC recommends a formal review process be established to help mitigate the risk of error for these manual calculations. During 2017, management asserts that this risk has been mitigated as the calculations are now being performed by software provided by Integrated Design, Inc. "IDI" (a third party ADP partner) with oversight of the calculation by the Payroll Manager.

## Client Service is a Priority

For additional information or if you have questions please contact your Audit Service Team Leaders.

Nick Hill, Shareholder  
(615) 309-2240  
nhill@lbmc.com

Jennifer G. Costello, Senior Manager  
(615) 309-2731  
jcostello@lbmc.com

|                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans under sections 104 and 4085 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0088<br><br><div style="text-align: center; font-size: 1.2em;"><b>2016</b></div><br><br>This Form is Open to Public Inspection |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                 |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b> |
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u> |                                                 |

**A** This return/report is for:

☐ a multiemployer plan      ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)

☒ 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) \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|
| <b>Part II Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                                                       |                                          |     |
| <b>1a</b> Name of plan<br>REC Solar Commercial Corporation Prevailing Wage Plan                                                                                                                                                                                                                                                                                             | <b>1b</b> Three-digit plan number (PN) > | 002 |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>REC Solar Commercial Corporation, Inc.<br><br>3450 BROAD STREET, SUITE 105<br><br>SAN LUIS OBISPO CA 93401 |                                          |     |
| <b>1c</b> Effective date of plan<br>01/01/2014                                                                                                                                                                                                                                                                                                                              |                                          |     |
| <b>2b</b> Employer identification Number (EIN)<br>46-4201998                                                                                                                                                                                                                                                                                                                |                                          |     |
| <b>2c</b> Plan Sponsor's telephone number<br>805-540-7672                                                                                                                                                                                                                                                                                                                   |                                          |     |
| <b>2d</b> Business code (see instructions)<br>238210                                                                                                                                                                                                                                                                                                                        |                                          |     |

**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.

|                                                                                                 |  |                         |                                                                               |
|-------------------------------------------------------------------------------------------------|--|-------------------------|-------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                |  | <u>10-12-17</u><br>Date | DAVID O'GRADY<br>Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                |  | <u>10-12-17</u><br>Date | DAVID O'GRADY<br>Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |  | <br>Date                | <br>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                                                   |

|                                                                                                                                                                                                                   |                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                          | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number |
| <b>4</b> 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:<br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN                                               |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                           | <b>5</b> 196                                                                    |
| <b>6</b> 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).                                                          |                                                                                 |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                           | <b>6a(1)</b> 153                                                                |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                 | <b>6a(2)</b> 198                                                                |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                | <b>6b</b> 0                                                                     |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                | <b>6c</b> 0                                                                     |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c.....                                                                                                                                                               | <b>6d</b> 198                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                        | <b>6e</b> 0                                                                     |
| <b>f</b> Total. Add lines 6d and 6e.....                                                                                                                                                                          | <b>6f</b> 198                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                   | <b>6g</b> 188                                                                   |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                       | <b>6h</b>                                                                       |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                              | <b>7</b>                                                                        |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>3H                                                |                                                                                 |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                       |                                                                                 |

|                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                                                                                   | <b>9b</b> Plan benefit arrangement (check all that apply)                                                                                                                                                                                   |
| (1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | (1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 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 \_\_\_\_\_

# REC SOLAR COMMERCIAL CORPORATION PREVAILING WAGE PLAN

EIN 46-4201998, PLAN No. 002

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2016

| (a) | (b)                                                         | (c)                                                                                                                 | (d)  | (e)                 |
|-----|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------|---------------------|
|     | Identity of issue,<br>borrower, lessor,<br>or similar party | Description of<br>investment, including<br>maturity date, rate of<br>interest, collateral,<br>par or maturity value | Cost | Current<br>value    |
|     | <b>Pooled separate accounts:</b>                            |                                                                                                                     |      |                     |
| *   | Transamerica Life Insurance Company                         | Columbia Contrarian Core                                                                                            | **   | \$ 41,895           |
| *   | Transamerica Life Insurance Company                         | Eaton Vance Atlanta Cap SMID                                                                                        | **   | 26,822              |
| *   | Transamerica Life Insurance Company                         | Goldman Sachs Bond Ret Opt                                                                                          | **   | 19,393              |
| *   | Transamerica Life Insurance Company                         | SSgA International Index Ret Opt                                                                                    | **   | 2,363               |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2015                                                                                  | **   | 65,251              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2020                                                                                  | **   | 18,578              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2025                                                                                  | **   | 18,444              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2030                                                                                  | **   | 54,659              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2035                                                                                  | **   | 54,971              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2040                                                                                  | **   | 383,143             |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2045                                                                                  | **   | 73,082              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2050                                                                                  | **   | 148,886             |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2055                                                                                  | **   | 33,048              |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement 2060                                                                                  | **   | 256                 |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Target Retirement Income                                                                                | **   | 5,270               |
| *   | Transamerica Life Insurance Company                         | TA Vanguard Total Stock Market Index                                                                                | **   | 19,359              |
| *   | Transamerica Life Insurance Company                         | TA International Equity Ret Opt                                                                                     | **   | 21,046              |
|     |                                                             | <b>Total pooled separate accounts</b>                                                                               |      | <b>986,466</b>      |
|     | <b>Investment contract -</b>                                |                                                                                                                     |      |                     |
| *   | Transamerica Life Insurance Company                         | Stable Value Advantage                                                                                              | **   | 16,132              |
| *   | Notes receivable from participants                          | Interest rates ranging from 3.5% to<br>4.25%, maturing through April 2028                                           | -    | 27,138              |
|     |                                                             | <b>Total</b>                                                                                                        |      | <b>\$ 1,029,736</b> |

\* Represents a party-in-interest.

\*\* Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Transamerica Life Insurance Company, as agent for Reliance Trust Company, the trustee.

INSURANCE INFORMATION  
2016 SCHEDULE A (FORM 5500)  
CONTRACT NUMBER: 803941-000  
FOR INFORMATION PURPOSES ONLY, DO NOT USE FOR FILING

FOR THE CALENDAR YEAR 2016 OR THE FISCAL PLAN YEAR

BEGINNING: January 1, 2016 AND ENDING: December 31, 2016

A. NAME OF PLAN: REC Solar Commercial Corporation Prevailing Wage Plan

B. THREE-DIGIT PLAN NUMBER: 002

C. PLAN SPONSOR'S NAME AS SHOWN ON LINE 2a OF FORM 5500:  
REC Solar Commercial Corporation

D. EMPLOYER IDENTIFICATION NUMBER: 77-0471408

PART I INFORMATION CONCERNING INSURANCE CONTRACT COVERAGE, FEES AND COMMISSIONS:

1 COVERAGE INFORMATION:

(a) NAME OF INSURANCE CARRIER: TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN: 39-0989781

(c) NAIC CODE: 86231

(d) CONTRACT OR IDENTIFICATION NUMBER: 803941-000

(e) APPROXIMATE NUMBER OF PERSONS COVERED AT END OF POLICY OR CONTRACT YEAR:

POLICY OR CONTRACT YEAR:

(f) FROM: January 1, 2016

(g) TO: December 31, 2016

2 INSURANCE FEE AND COMMISSION INFORMATION. ENTER THE TOTAL FEES AND TOTAL COMMISSIONS PAID.  
LIST IN ITEM 3 THE AGENTS, BROKERS AND OTHER PERSONS IN DESCENDING ORDER OF THE AMOUNT PAID.

(a) TOTALS AMOUNT OF COMMISSIONS PAID: 4,297.23

(b) TOTAL AMOUNT OF FEES PAID: 0.00

INSURANCE INFORMATION

2016 SCHEDULE A (FORM 5500)

CONTRACT NUMBER: 803941-000

FOR INFORMATION PURPOSES ONLY, DO NOT USE FOR FILING

3 PERSONS RECEIVING COMMISSIONS AND FEES.

(COMPLETE AS MANY ENTRIES AS NEEDED TO REPORT ALL PERSONS.)

(a) NAME AND ADDRESS OF THE AGENT, BROKER OR OTHER PERSON TO WHOM COMMISSIONS OR FEES WERE PAID:

**CES INS AGENCY INC**  
**Producer: KURT C JACKSON**  
**29 SAWYER ROAD, STE 10**  
**WALTHAM MA 02154**

|                                 |          |
|---------------------------------|----------|
| (b) AMOUNT OF COMMISSIONS PAID: | 4,297.23 |
| (c) FEES PAID/AMOUNT:           | 0.00     |
| (d) FEES PAID/PURPOSE:          | 0.00     |
| (e) ORGANIZATION CODE:          | 3        |

INSURANCE INFORMATION  
2016 SCHEDULE A (FORM 5500)  
CONTRACT NUMBER: 803941-000

FOR INFORMATION PURPOSES ONLY, DO NOT USE FOR FILING

PART II INVESTMENT AND ANNUITY CONTRACT INFORMATION

- 4 CURRENT VALUE OF PLAN'S INTEREST UNDER THIS CONTRACT IN THE GENERAL ACCOUNT AT YEAR END:
- 5 CURRENT VALUE OF PLAN'S INTEREST UNDER THIS CONTRACT IN SEPARATE ACCOUNTS AT YEAR END: 986,466.10
- 6 CONTRACTS WITH ALLOCATED FUNDS:
- a STATE THE BASIS OF PREMIUM RATES:
- b PREMIUMS PAID TO CARRIER:
- c PREMIUMS DUE BUT UNPAID AT THE END OF THE YEAR: 0.00
- d IF THE CARRIER, SERVICE, OR OTHER ORGANIZATION INCURRED ANY SPECIFIC COSTS IN CONNECTION WITH THE ACQUISITION OR RETENTION OF THE CONTRACT OR POLICY, ENTER AMOUNT:
- SPECIFY NATURE OF COSTS:
- e TYPE OF CONTRACT:
- (1) INDIVIDUAL POLICIES:
- (2) GROUP DEFERRED ANNUITY:
- (3) OTHER (SPECIFY BELOW):
- f IF CONTRACT PURCHASED, IN WHOLE OR IN PART, TO DISTRIBUTE BENEFITS FROM A TERMINATING PLAN CHECK HERE:

INSURANCE INFORMATION  
2016 SCHEDULE A (FORM 5500)  
CONTRACT NUMBER: 803941-000  
FOR INFORMATION PURPOSES ONLY, DO NOT USE FOR FILING

7 CONTRACTS WITH UNALLOCATED FUNDS (DO NOT INCLUDE PORTIONS OF THESE CONTRACTS MAINTAINED IN SEPARATE ACCOUNTS)

a TYPE OF CONTRACT:

- (1) DEPOSIT ADMINISTRATION:
- (2) IMMEDIATE PARTICIPATION GUARANTEE:
- (3) GUARANTEED INVESTMENT:
- (4) OTHER (SPECIFY BELOW): **STABLE VALUE OPTION**

b BALANCE AT THE END OF THE PREVIOUS YEAR: 24,696.10

c ADDITIONS:

- (1) CONTRIBUTIONS DEPOSITED DURING THE YEAR: 0.00
- (2) DIVIDENDS AND CREDITS: 0.00
- (3) INTEREST CREDITED DURING THE YEAR: 309.37
- (4) TRANSFERRED FROM SEPARATE ACCOUNT: 2,011.18
- (5) OTHER (SPECIFY BELOW): 9,232.44

EBA CREDITS 9,232.44

- (6) TOTAL ADDITIONS: 11,552.99

d TOTAL OF BALANCE AND ADDITIONS (ADD b AND c(6)): 36,249.09

e DEDUCTIONS:

- (1) DISBURSED FROM FUND TO PAY BENEFITS OR PURCHASE ANNUITIES DURING YEAR: 10,576.13
- (2) ADMINISTRATION CHARGE MADE BY CARRIER: 91.59
- (3) TRANSFERRED TO SEPARATE ACCOUNT: 0.00
- (4) OTHER (SPECIFY BELOW): 9,449.49

ADMINISTRATIVE FEE - PRO-RATA 85.77

EBA WITHDRAWALS 9,232.47

FULL DISTRIBUTION FEE 50.00

LOAN MAINTENANCE FEE 31.25

TPA FULL DISTRIBUTION FEE 50.00

- (5) TOTAL DEDUCTIONS: 20,117.21

f BALANCE AT THE END OF THE CURRENT YEAR (SUBTRACT e(5) FROM D): 16,131.88

INSURANCE INFORMATION  
2016 SCHEDULE A (FORM 5500)  
CONTRACT NUMBER: 803941-000

FOR INFORMATION PURPOSES ONLY, DO NOT USE FOR FILING

PART III WELFARE BENEFIT CONTRACT INFORMATION

8 BENEFIT AND CONTRACT TYPE (CHECK ALL APPLICABLE BOXES):

- |                                                  |                          |
|--------------------------------------------------|--------------------------|
| (a) HEALTH (OTHER THAN DENTAL OR VISION)         | (b) DENTAL               |
| (c) VISION                                       | (d) LIFE INSURANCE       |
| (e) TEMPORARY DISABILITY (ACCIDENT AND SICKNESS) | (f) LONG-TERM DISABILITY |
| (g) SUPPLEMENTAL UNEMPLOYMENT                    | (h) PRESCRIPTION DRUG    |
| (i) STOP LOSS (LARGE DEDUCTIBLE)                 | (j) HMO CONTRACT         |
| (k) PPO CONTRACT                                 | (l) INDEMNITY CONTRACT   |
| (m) OTHER (SPECIFY BELOW):                       |                          |

9 EXPERIENCE-RATED CONTRACTS:

a PREMIUMS:

- (1) AMOUNT RECEIVED:
- (2) INCREASE (DECREASE) IN AMOUNT DUE BUT UNPAID:
- (3) INCREASE (DECREASE) IN UNEARNED PREMIUM RESERVE:
- (4) EARNED ((1) + (2) - (3)):

b BENEFIT CHARGES:

- (1) CLAIMS PAID:
- (2) INCREASE (DECREASE) IN CLAIM RESERVES:
- (3) INCURRED CLAIMS (ADD (1) AND (2)):
- (4) CLAIMS CHARGED:

INSURANCE INFORMATION  
2016 SCHEDULE A (FORM 5500)  
CONTRACT NUMBER: 803941-000  
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**c REMAINDER OF PREMIUM:**

**(1) RETENTION CHARGES (ON AN ACCRUAL BASIS):**

- (A) COMMISSIONS:**
- (B) ADMINISTRATIVE SERVICE OR OTHER FEES:**
- (C) OTHER SPECIFIC ACQUISITION COSTS:**
- (D) OTHER EXPENSES:**
- (E) TAXES:**
- (F) CHARGES FOR RISKS OR OTHER CONTINGENCIES:**
- (G) OTHER RETENTION CHARGES:**
- (H) TOTAL RETENTION:**

**(2) DIVIDENDS OR RETROACTIVE RATE REFUNDS:**

(THESE AMOUNTS WERE 1) PAID IN CASH, OR 2) CREDITED.)...

**d STATUS OF POLICYHOLDER RESERVES AT END OF YEAR:**

- (1) AMOUNT HELD TO PROVIDE BENEFITS AFTER RETIREMENT:**
- (2) CLAIM RESERVES:**
- (3) OTHER RESERVES:**

**e DIVIDENDS OR RETROACTIVE RATE REFUNDS DUE:**

**10 NONEXPERIENCE-RATED CONTRACTS:**

**a TOTAL PREMIUMS OR SUBSCRIPTION CHARGES PAID TO CARRIER:**

**b IF THE CARRIER, SERVICE, OR OTHER ORGANIZATION INCURRED ANY SPECIFIC COSTS IN CONNECTION WITH THE ACQUISITION OR RETENTION OF THE CONTRACT OR POLICY, OTHER THAN REPORTED IN PART I ITEM 2 ABOVE, REPORT AMOUNT:**

**SPECIFY NATURE OF COSTS BELOW:**

**PART IV PROVISION OF INFORMATION**

**11 DID THE INSURANCE COMPANY FAIL TO PROVIDE ANY INFORMATION NECESSARY TO COMPLETE SCHEDULE A?**

**12 IF THE ANSWER TO LINE 11 IS "YES," SPECIFY THE INFORMATION NOT PROVIDED**