Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1980

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

WARREN EQUIPMENT COMPANY

10325 YOUNGER ROAD
MIDLAND, TX 79706

2b Employer Identification Number (EIN)
75-2351267

2c Plan Sponsor's telephone number
432-571-4200

2d Business code (see instructions)
551112

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2018	BRANDON WEATHERLY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	1626
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	1220
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1421
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	428
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1849
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	1850
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1824
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	203
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2F 2G 2J 2K 2R 2S 2T 3H 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**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 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2017** **This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WARREN EQUIPMENT COMPANY

D Employer Identification Number (EIN)
75-2351267

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

BOKF, N.A.
P.O. BOX 880
TULSA, OK 74101

(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)

BOKF, N.A.

P.O. BOX 880
TULSA, OK 74101

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 52 59 60 63 37 21 25 62 71 68 64	TRUSTEE	171423	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

COOK STREET CONSULTING, INC.

84-0854432

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISORY	66950	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

JOHNSONM MILLER & CO

TWO FASKEN CENTER
550 WEST TEXAS AVE
MIDLAND, TX 79701

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTING	25268	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

BNY ESI & COMPANY

1633 BROADWAY
SUITE 3000
NEW YORK, NY 10019

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
71	SECURITIES BROKER	0	Yes [X] No [ ]	Yes [ ] No [X]	22209	Yes [ ] No [X]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WARREN EQUIPMENT COMPANY

D Employer Identification Number (EIN)
75-2351267

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	19348	413813
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	4588	8014
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	359325	864383
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	2298981	2939047
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	3532335	4172996
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	99550770	122354047
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	105765347	130752300
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	0	717337
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	717337
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	105765347	130034963

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	4374096	
	(B) Participants	2a(1)(B)	6239569	
	(C) Others (including rollovers)	2a(1)(C)	7845708	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		18459373
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2533	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	173177	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		175710
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	53599	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2288131	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2341730
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	35775194	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	32864808	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		2910386
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		12980231
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		36867430
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12334173	
(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)		12334173
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)	171423	
(2) Contract administrator fees	2i(2)	25268	
(3) Investment advisory and management fees	2i(3)	66950	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		263641
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		12597814
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		24269616
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: JOHNSON MILLER & CO. **(2)** EIN: 85-0214336

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		3000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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.)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WARREN EQUIPMENT COMPANY

D Employer Identification Number (EIN)
75-2351267

Part I Distributions

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

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

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

EIN(s): 73-6210970

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 0.0% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

Warren Equipment Company
401(k) Retirement and Savings Plan

Financial Statements
Years Ended December 31, 2017 and 2016

JOHNSON, MILLER & CO. CPA's PC
Certified Public Accountants A Professional Corporation
An Independent Member of BDO Alliance USA

Warren Equipment Company
401(k) Retirement and Savings Plan

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Independent Auditors' Report

Plan Administrative Committee of the
Warren Equipment Company
401(k) Retirement and Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Warren Equipment Company 401(k) Retirement and Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statements of changes in net assets available for benefits for the years ended December 31, 2017 and 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by the Bank of Oklahoma, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2017 and 2016, and for the years then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

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Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at Year End) as of December 31, 2017 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

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

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



Midland, Texas
October 4, 2018

Financial Statements

Warren Equipment Company
401(k) Retirement and Savings Plan

Statements of Net Assets Available for Benefits
(See Independent Auditors' Report)

December 31,	**2017**	2016
ASSETS		
Cash	**$ 413,813**	378,672
Investments, at Fair Value	**126,157,477**	101,849,752
Receivables:		
Notes receivable from participants	**4,172,996**	3,532,335
Due from brokers for pending trades	**8,014**	4,588
Total assets	**130,752,300**	105,765,347
LIABILITIES		
Pending Trades	**717,337**	-
Total liabilities	**717,337**	-
Net assets available for benefits	**$ 130,034,963**	105,765,347

See accompanying notes to financial statements.

Warren Equipment Company
401(k) Retirement and Savings Plan

Statements of Changes in Net Assets Available for Benefits
(See Independent Auditors' Report)

Years Ended December 31,		2017	2016
Changes to Net Assets Attributed to:			
Investment Income:			
Net appreciation in fair value of investments	**$**	**12,980,231**	6,612,681
Interest		**173,177**	145,743
Dividends		**2,344,263**	1,958,903
Net gain (loss) in fair value		**2,910,386**	(511,637)
Total investment income		**18,408,057**	8,205,690
Contributions:			
Participant contributions		**6,239,569**	5,276,196
Employer contributions		**4,374,096**	3,837,786
Other contributions		**7,845,708**	470,257
Total contributions		**18,459,373**	9,584,239
Total additions		**36,867,430**	17,789,929
Deductions:			
Benefits paid to participants		**12,334,173**	17,593,374
Administrative expense		**238,373**	208,775
Other expenses		**25,268**	912
Total deductions		**12,597,814**	17,803,061
Net Increase (Decrease) in Net Assets		**24,269,616**	(13,132)
Net Assets Available for Benefits:			
Beginning of Year		**105,765,347**	105,778,479
End of Year	**$**	**130,034,963**	105,765,347

See accompanying notes to financial statements.

Warren Equipment Company
401(k) Retirement and Savings Plan

Notes to Financial Statements
(See Independent Auditors' Report)

1. Description of Plan

The Warren Equipment Company (the "Company") 401(k) Retirement and Savings Plan (the "Plan") was established October 1, 1980. The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit-sharing plan organized under Internal Revenue Code Section 401(a), and contains a qualified salary deposit feature under Section 401(k). The investment assets are held by the Bank of Oklahoma. All employees of the Company attaining the age of 18 with one month of service are eligible to participate in the Plan. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA).

Trustee, Custodian, and Administrator

The Company serves as the Administrator of the Plan and is responsible for the administration, management and investment of the trust fund. In addition, the Trustee makes all distributions and benefit payments from the trust fund to participants and beneficiaries.

The Bank of Oklahoma is Trustee and Custodian of the Plan's assets. The Custodian maintains the records of the Plan on a calendar year basis.

Contributions

Each year, participants may defer up to 100% of their salary toward Plan contributions, up to specified limits established by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans subject to certain criteria. Company matching contributions are to be made on a discretionary basis up to 6% of the salary deposit contribution made to the Plan by the participant for each pay period.

Additionally, an annual bonus matching contribution may be made on a discretionary basis up to 6% of the participant's compensation for the fiscal year to those participants who have made an elective deferral during the fiscal year and are employed on the last day of the fiscal year.

The Company matching contribution, plus the profit sharing contributions are not to exceed 6% of the participant's compensation in aggregate.

Participants

At December 31, 2017 and 2016, there were 1,421 and 1,220 active plan participants, respectively. An inactive participant is a participant who fails in any plan year of his/her employment to accumulate 1,000 hours of service, but does not incur a break in service.

1. Description of Plan (Continued)

Participant Accounts

The Trustee maintains an account for each Plan participant. Each participant's account is credited with the participant's contribution, the Company's matching contribution, and allocations of (a) the Company's discretionary nonmatching contribution, and (b) Plan earnings or losses. Allocations are based on participant compensation. Earnings (or losses) of the Plan are allocated to participants based on the account balances in existence. Forfeitures of the non-vested portion of terminated participants' accounts are used to offset the Company's next contribution. During 2017 and 2016, such forfeitures amounted to $29,351 and $18,713, respectively.

Vesting

Participants are immediately vested in all salary deposit contributions and related earnings credited to their account. Vesting in Company matching and profit-sharing contributions and related earnings occurs as follows:

Participant's Years of Service	Vested Percentage
Less than one year	-%
One but less than two years	25%
Two but less than three years	50%
Three but less than four years	75%
Four or more years	100%

The term "years of service" includes all periods of employment except for years in which an employee worked less than 1,000 hours. For purposes of vesting, the "year" is defined as a plan year.

A participant is 100% vested, regardless of years of service, upon disability or death.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% their account balances. Participants may have only two loans outstanding at a time. The maximum payment term for any loan generally is five years, except for residential loans which have a max term of 15 years. The loans are secured by the participant's vested account balance and bear interest at a rate equal to the applicable treasury note rate plus 4%. Loans maturing at various dates during the years ending 2017 – 2027 have interest ranging from 4.25% to 6.54%. Principal and interest are paid ratably through payroll deductions. At December 31, 2017 and 2016, the balance was $4,172,996 and $3,532,335, respectively.

1. Description of Plan (Continued)

Payment of Benefits

Distributions and withdrawals are made upon termination of service due to death, disability, retirement or other termination of employment. Spousal consent is required in order for a participant to obtain a distribution. Financial hardship withdrawals are allowed. Distributions are made in either a single lump sum amount equal to the value of the participant's vested interest in his/her account less 20% Federal withholding, a direct rollover into another qualified benefit plan or account, installment payments or in the form of a fixed number of annual payments not to exceed the life expectancy of the participant or beneficiary.

Forfeitured Accounts

Forfeitures occurring under the Plan will be used to reduce future Company contributions and/or for payment of Plan expenses, as defined. Forfeitures for the nonvested portion of terminated participants' accounts are treated as a component of the Plan's earnings (or losses).

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP"), under which income is recognized when earned and expenses are recognized when the obligation is incurred.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are comprised of mutual fund investments, government securities, common stock and alternative investments.

Participants may elect or designate their investment options from the Plan's investment alternatives, as selected by the Company to be available under the Plan.

2. Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

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

Level 1

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

Level 2

Inputs to the valuation methodology include:

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

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

Level 3

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

Net Appreciation in Fair Value of Investments

Net realized and unrealized appreciation is recorded in the accompanying statement of changes in net assets available for benefits as net appreciation in fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Brokerage fees are added to the acquisition costs of assets purchased and subtracted from the proceeds of assets sold.

2. Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

Government Securities

Interest bearing cash account, reported at fair value based on active market.

Common Stocks and Alternative Investments

Valued at the closing price reported on the active market on which the individual securities are traded.

Registered Investment Companies

Are investments in mutual funds that are registered with Nasdaq, NYSE, AMEX market close, U.S. government and agency bonds and notes, and mutual fund net asset valuation at market close. These mutual funds held by the Plan are deemed to be actively traded.

Pending Trades

Pending trades represent trades that were initiated prior to year end, but not completed. Amount approximates fair value based on trade price.

Administrative Expenses

Administrative fees of $238,373 and $208,775 were paid by the Plan for the years ended December 31, 2017 and 2016, respectively.

Settlement Options

If a participant's nonforfeitable accrued benefit does not exceed $5,000 (excluding, amounts attributable to rollovers), then settlement occurs automatically as a lump sum payment following termination of employment. If a participant's nonforfeitable accrued benefit exceeds $5,000 (excluding amounts attributable to rollovers), then the participant must consent to any distribution before it is made to receive the benefit.

Recently Added Accounting Pronouncements

Employee Benefit Plan Master Trust Reporting

In February 2017, the FASB issued ASU 2017-06, *Employee Benefit Plan Master Trust Reporting*, which requires an employee benefit plan within the scope of Topic 960, 962, or 965 to present its interest in a master trust and the change in its interest in that master trust as single line items in the statement of net assets available for benefits and the statement of changes in net assets available for benefits, respectively. This ASU is effective for fiscal years beginning after December 15, 2018, early adoption is permitted.

2. Summary of Significant Accounting Policies (Continued)

Recently Added Accounting Pronouncements (Continued)

Employee Benefit Plan Master Trust Reporting (Continued)

Management does not believe these updates will have significant impact on the financial statements.

The amendments in ASU 2015-12 (i) require fully benefit-responsive investment contracts to be measured, presented and disclosed only at contract value, not fair value; (ii) simplify the investment disclosure requirements; and (iii) provide a measurement date practical expedient for employee benefit plans. The amendments are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted for all three parts individually or in the aggregate. Parts I and II of the ASU should be applied retrospectively, while Part III should be applied prospectively. Only the nature and reason for the change in accounting principle is required to be disclosed in the annual period of adoption.

3. Investments

The following is a summary of the investments held by the Plan Custodian as of December 31, 2017 and 2016. Investments which represent 5% or more of the Plan's net assets are separately identified.

	2017		2016	
	Shares	Fair Value	Shares	Fair Value
Investments at fair value:				
Vanguard Target Retirement 2020	482,183	$ 15,130,889 *	473,958	$ 13,394,055 *
Vanguard Target Retirement 2025	1,007,501	18,638,763 *	955,503	15,622,474 *
Vanguard Target Retirement 2030	548,311	18,439,706 *	521,182	15,218,517 *
Vanguard Target Retirement 2035	608,750	12,595,045 *	595,674	10,567,251 *
Vanguard Target Retirement 2040	331,446	11,855,821 *	287,909	8,697,735 *
Vanguard Target Retirement 2015	188,808	2,894,420	273,922	3,974,606 *
Vanguard Target Retirement 2045	495,346	11,145,277 *	427,212	8,070,044 *
Vanguard Target Retirement 2050	227,253	8,226,551 *	199,097	6,050,550 *
Other Investments	3,360,099	27,231,005	4,960,249	20,254,520
Total investments		$ 126,157,477		$ 101,849,752

3. Investments (Continued)

* Investments representing 5% or more of net assets available for benefits.

December 31, 2017

Investment Category		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	Total
Common stock	**$**	**2,909,536**	**29,511**	**-**	**2,939,047**
Alternative investments		**246,264**	**-**	**-**	**246,264**
Government securities		**864,383**	**-**	**-**	**864,383**
Registered investment company		**122,107,783**	**-**	**-**	**122,107,783**
Total	**$**	**126,127,966**	**29,511**	**-**	**126,157,477**

December 31, 2016

Investment Category		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	Total
Common stock	**$**	1,902,452	54,213	-	1,956,665
Alternative investments		342,316	-	-	342,316
Registered investment company		99,550,771	-	-	99,550,771
Total	**$**	101,795,539	54,213	-	101,849,752

The Plan's Trustee, the Bank of Oklahoma, has certified that the above information is complete and accurate.

4. Tax Status

The Plan obtained its latest determination letter in August 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code.

The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

5. Plan Termination

Although it has not expressed any intent to do so, the Company maintains the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of termination, the participants become 100% vested in their accounts.

Notes to Financial Statements
(See Independent Auditors' Report)

6.	**Department of Labor Required Disclosure**	Warren Equipment Company, the Administrator of the Plan, has paid certain administrative expenses on behalf of the Plan related to the Plan's audits, tax returns and distribution of summary plan descriptions, during 2016. During 2017, virtually all expenses were paid for by the Plan.
7.	**Risks and Uncertainties**	The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.
8.	**Related Party and Party In Interest Transactions**	The Plan has a number of service providers. Such providers are parties in interest under ERISA, and are exempt from the prohibited transaction rules of ERISA.
9.	**Subsequent Event**	Management of the Plan has performed an evaluation of the Plan's activity through October 4, 2018, the date these financial statements were available for issuance, and noted no significant subsequent event.

Supplemental Schedule

Warren Equipment Company
401(k) Retirement and Savings Plan
EIN #75-2351267, Plan 002

Schedule H, Line 4i,
Schedule of Assets (Held at Year End)
(See Independent Auditors' Report)

December 31, 2017

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
	Vanguard Target Trmnt 2025-Inv #0304	Registered Investment Company	$ 18,638,763
	Vanguard Target Rtmnt 2030-Inv #0695	Registered Investment Company	18,439,706
	Vanguard Target Rtmnt 2020-Inv #0682	Registered Investment Company	15,130,889
	Vanguard Target Rtmnt 2035-Inv #0305	Registered Investment Company	12,595,045
	Vanguard Target Rtmnt 2040-Inv #0696	Registered Investment Company	11,855,821
	Vanguard Target Rtmnt 2045-Inv #0306	Registered Investment Company	11,145,277
	Vanguard Target Rtmnt 2050-Inv #0699	Registered Investment Company	8,226,551
	Vanguard Target Rtmnt 2055-Inv #1487	Registered Investment Company	4,960,321
	Fixed Income Accounts	Registered Investment Company	4,507,198
	Self Directed Brokerage Account	Common Stock	2,939,047
	Vanguard Target Rtmnt 2015-Inv #0303	Registered Investment Company	2,894,420
	Vanguard Target Rtmnt 2060-Inv #1691	Registered Investment Company	2,145,080
	Vanguard M/C Index-Adm #5859	Registered Investment Company	2,136,215
	Hartford Div and Grwth-Y #0225	Registered Investment Company	1,973,312
	LM Clearbridge Aggres Grth-Inst 0961	Registered Investment Company	1,951,057
	Vanguard Explorer-Adm #5024	Registered Investment Company	1,431,408
	Amer Europacific Grwth-R6 #2616	Registered Investment Company	1,150,745
	Cavanal Hill Govt Sec Mkmt-Admin	Government Securities	864,383
	Oppenheimer Dev Mkts-I #0799	Registered Investment Company	748,980
	Dghm V2000 S/C Val-Inst #5523	Registered Investment Company	546,913
	Center Coast MLP Focus Fund-I #0812	Registered Investment Company	420,965
	Vanguard Target Rtmnt Inc-Inv #0308	Registered Investment Company	283,062
	Virtus R/E Securities-R6 #2449	Alternative Investment	226,982
	AIG Focused Div Strat-W #1750	Registered Investment Company	152,162
	Invesco Diversified Div-A #1586	Registered Investment Company	130,513
	Glenmede L/C Core Port-Adv #5557	Registered Investment Company	115,132
	Glenmede L/C Grwth #5556	Registered Investment Company	83,240
	Janus Henderson Glbl Eq Inc-A #1253	Registered Investment Company	81,635
	Mainstay Intl Opp-Inv #2583	Registered Investment Company	81,397
	Diamond Hill S/C-I #0069	Registered Investment Company	64,298
	JPM Grwth Advntg-A #0564	Registered Investment Company	42,685
	Invesco Comstock-R #6737	Registered Investment Company	42,158
	Central Fund Canada Cl A Fd	Registered Investment Company	26,800
	MFS Intl Val-R1 #4087	Registered Investment Company	22,831
	Hodges S/C-Ret #1140	Registered Investment Company	17,102
	Fidelity OTC Portfolio Fd#0093	Registered Investment Company	14,754
	T Rowe New Horizons-Inv #0042	Registered Investment Company	13,741
	Janus Perkins SM Cap Val-T Fd#1065	Registered Investment Company	12,906
	Global X Uranium	Registered Investment Company	8,488
	United States Oil Fund LP	Alternative Investment	6,726
	Powersh Aero & Def	Registered Investment Company	6,468
	Vanguard Growth Fd ETF	Registered Investment Company	4,360
	Enterprise Products Partners LP	Alternative Investment	4,189
	Bitcon Investment Trust UIT	Registered Investment Company	4,032

Warren Equipment Company
401(k) Retirement and Savings Plan
EIN #75-2351267, Plan 002

Schedule H, Line 4i,
Schedule of Assets (Held at Year End) (Continued)
(See Independent Auditors' Report)

December 31, 2017

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
	Energy Transfer Partners LP	Alternative Investment	3,709
	Sprott Physical Gold Trust	Alternative Investment	2,542
	Sprott Physical Silver Trust	Alternative Investment	2,029
	iShares US Oil Equip & Svc ETF	Registered Investment Company	539
	Direxion Daily Financial Bear 3x	Registered Investment Company	433
	Vanguard S&P 500 ETF	Registered Investment Company	245
	Vanguard Totl Stck Mkt Fd ETF	Registered Investment Company	137
	Credit Suisse Group AG	Alternative Investment	86
			126,157,477
	Notes receivable from participants	Loans secured by participant's vested accrued benefits, with interest rates ranging from 4.25% to 6.54% and maturing at various dates during the years ending 2017-2027.	**4,172,996**
			$ 130,330,473

Warren Equipment Company
401(k) Retirement and Savings Plan
EIN #75-2351267, Plan 002

Schedule H, Line 4i,
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