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

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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
WIRE MESH CORP. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2015

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)
WMC SALES, LLC

25219 KUYKENDAHL RD STE 290
THE WOODLANDS, TX 77375-3438

2b Employer Identification Number (EIN)
27-5436137

2c Plan Sponsor's telephone number
904-751-4301

2d Business code (see instructions)
331200

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.	10/15/2019	CHRISTOPHER HENSON
	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**	281
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)**	281
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	296
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	296
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	296
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	16
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
WIRE MESH CORP. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
27-5436137

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

1 Coverage Information:

(a) Name of insurance carrier
MASSMUTUAL LIFE INSURANCE CO.

(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
04-1590850	65935	GA-835598	16	01/01/2018	12/31/2018

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
1097	76

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
LOCKTON COMPANIES LLC
725 S FIGUEROA ST FL 35
LOS ANGELES, CA 90017

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
707			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LOCKTON FINANCIAL ADVISORS LLC
444 W 47 ST STE 900
KANSAS CITY, MO 64112

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
390			3

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

MY BENEFITS LLC
5352 PEACHTREE ROAD
ATLANTA, GA 30341

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

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

MERRILL LYNCH LIFE AGENCY INC
1400 AMERICAN BLVD BLDG 4
PENNINGTON, NJ 08534

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	320050

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 ▶

b	Balance at the end of the previous year			**7b**	0
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.			**10b**	

Part IV Provision of Information

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

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

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
WIRE MESH CORP. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WMC SALES, LLC

D Employer Identification Number (EIN)
27-5436137

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

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT SCAI

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-000	P	320050

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

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

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
WIRE MESH CORP. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
27-5436137

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1537	1513
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	142973	319989
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	144510	321502
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	144510	321502

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)		
	(B) Participants	2a(1)(B)	48121	
	(C) Others (including rollovers)	2a(1)(C)	159713	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		207834
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-30782
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		-60
d Total income. Add all **income** amounts in column (b) and enter total	2d		176992
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		0
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		0
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		176992
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: BENTLEY, BRATCHER & ASSOCIATES, P.C **(2)** EIN: 20-2733640

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		50000
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.)

WIRE MESH CORP. 401(k) PLAN

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2018 AND 2017

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BENTLEY, BRATCHER & ASSOCIATES, P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of
Wire Mesh Corp. 401(k) Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wire Mesh Corp. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statement of changes in net assets available for benefits for the year ended December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 controls relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our 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 mentioned in *Note 4*, which was certified by Massachusetts Mutual Life Insurance Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certification from the Custodian as of December 31, 2018 and 2017 and for the year ended December 31, 2018, the information provided to the Plan Administrator by the Custodian is complete and accurate.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at Year End) as of December 31, 2018, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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

Bentley, Bratcher & Associates, P.C.

BENTLEY, BRATCHER & ASSOCIATES, P.C.
Houston, Texas
October 14, 2019

WIRE MESH CORP. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
Investments, at Fair Value		
Pooled Separate Accounts	$ 319,989	$ 142,913
Receivables		
Participant Contributions	1,513	1,537
NET ASSETS AVAILABLE FOR BENEFITS	$ 321,502	$ 144,450

See the Accompanying Independent Auditors' Report and Notes to the Financial Statements

WIRE MESH CORP. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2018

CHANGES ATTRIBUTED TO:		
Investment Activities		
Net Depreciation in Fair Value of Investments	$	(30,782)
Contributions		
Participant		48,121
Rollover		159,713
Total Contributions		207,834
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS		177,052
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING		144,450
NET ASSETS AVAILABLE FOR BENEFITS, ENDING	$	321,502

See the Accompanying Independent Auditors' Report and Notes to the Financial Statements

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Wire Mesh Corp. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan document is controlling at all times. The Plan is sponsored by WMC Sales, LLC (the "Company"), the Plan's trustee is Luis Barrenechea (the "Trustee") and the Plan's custodian is Massachusetts Mutual Life Insurance Company (the "Custodian"). Participating employers include Nelson Wire & Steel, LLC, Wire Mesh Sales, LLC, Wire Mesh West Coast, LLC, Wire Mesh, LLC, WMC Sales, LLC, WMC Steel SC, LLC and WMC Steel LLC (collectively, the "Participating Employers").

GENERAL

The Plan is a defined contribution plan covering substantially all employees of the Company and the Participating Employers, other than union employees and leased employees, who have completed one month of service. The Plan is subject to the provision of the Employment Retirement and Income Security Act of 1974 ("ERISA").

CONTRIBUTIONS

Participants may make an elective deferral, for each Plan year, up to a maximum of 100% of compensation, not to exceed the maximum dollar limit allowable under current regulations. Participants may also contribute amounts representing distributions from other qualified retirement defined benefit or defined contribution plans.

The Company, at its sole discretion, may elect to make matching contributions. Participants must have met the eligibility requirements at the end of the Plan year to receive the matching contribution. For the year ended December 31, 2018, the Company did not make a matching contribution.

PARTICIPANT ACCOUNTS

Separate accounts are maintained for each participant. Participant accounts are credited with participant contributions, rollover contributions, allocations of Company contributions and investment earnings and losses and are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit which can be provided from the participant's vested account.

NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)

INVESTMENT OPTIONS

Upon enrollment in the Plan, participants may direct the investment of their individual accounts among alternative investment funds provided under the Plan. Participants may change their investment elections daily. As of December 31, 2018, the Plan offered 21 pooled separate accounts.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan does not permit notes receivable from participants.

PAYMENT OF BENEFITS

Upon termination of service, a participant will receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount as soon as administratively feasible. In-service distributions are allowed from fully vested accounts for participants who have reached the age of 59 ½ or normal retirement age. Hardship distributions are allowed from elective deferral accounts and rollover contribution accounts.

VESTING

Participants are immediately vested in salary deferrals and distributions from other qualified retirement defined benefit or defined contribution plans, along with any earnings thereon.

Prior to normal retirement age, the employee becomes vested in the Company matching contributions as follows:

Years of Service	Vesting Percentage
Less than 3	0%
3 or more	100%

Participants become 100% vested in the event of disability or death. Years of service is defined as any year in which the participant works 1,000 hours.

FORFEITURES

Forfeited non-vested accounts are available to be used to reduce administrative expenses or reduce Company contributions. During the year ended December 31, 2018, there were no forfeited non-vested accounts applied by the Plan and there was no balance of forfeited non-vested accounts as of December 31, 2018 and 2017.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions which affect the amounts reported in the financial statements, supplemental schedule and accompanying notes. Accordingly, actual results could differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value, as determined by the Custodian. Fair value is the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The net change in the fair value of investments is reported in the statement of changes in net assets available for benefits in the period of change.

Purchases and sales of securities are recorded on a trade-date basis. Expenses related to the purchase or sale of investments are added to cost or deducted from proceeds. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

PLAN EXPENSES

Certain fees for services charged by the Custodian may be directly charged to a participant. Investment management and advisory fees are charged to the Plan. Other administrative costs of the Plan charged by the Custodian are generally paid by the Company.

NOTE 3 – FAIR VALUE MEASUREMENTS

The Plan measures and reports certain assets and liabilities at fair value within a hierarchal disclosure framework which prioritized and ranks the level of observable inputs used in measuring fair value. Level one inputs include inputs which are unadjusted, quoted prices for identical assets or liabilities in active markets. Level two measurements include inputs which are either observable prices for identical assets or liabilities in inactive markets, observable prices for similar assets or liabilities, or other inputs derived principally from, or corroborated by, observable market data at the measurement date. Level three inputs are unobservable inputs which are significant to the fair value measurement. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input significant to the fair value measurement.

The fair value of pooled separate accounts is based on quoted net asset values of the shares held by the Plan at year-end. There have been no changes in the methodologies used at December 31, 2018.

The preceding method described may produce a fair value calculation which may not be indicative of net realizable value or reflective of future fair values. Although the Plan's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018:

	Quoted Market Prices in Active Markets (Level One)	Other Observable Inputs (Level Two)	Unobservable Inputs (Level Three)
Pooled Separate Accounts	$ 319,989	$ -	$ -

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

	Quoted Market Prices in Active Markets (Level One)	Other Observable Inputs (Level Two)	Unobservable Inputs (Level Three)
Pooled Separate Accounts	$ 142,913	$ -	$ -

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan's financial information included in the financial statements and supplemental schedule is based on the information certified by the Custodian as complete and accurate in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The certified information includes total investments of $319,989 and $142,913 as of December 31, 2018 and 2017, respectively.

The Plan's administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5 (c) of Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The assets of the Plan are held by the Custodian. Accordingly, the Custodian has certified the following data included in the accompanying financial statements and supplemental schedule as complete and accurate.

Investments in pooled separate accounts, as shown in the statements of net assets available for benefits at December 31, 2018 and 2017.

Investment activity and participant contributions, as shown in the statement of net changes in net assets available for benefits for the year ended December 31, 2018.

The information in the supplemental schedule of assets (held at year end) as of December 31, 2018.

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

NOTE 5 – INCOME TAXES

The prototype plan and trust agreement established by the Custodian to hold the Plan's assets is exempt from federal income taxes pursuant to appropriate sections of the Internal Revenue Code by a letter dated March 31, 2014. The prototype has been amended since receiving the determination letter; however, the Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 6 – ADMINISTRATION OF PLAN ASSETS

The Plan's assets are held and certain administrative functions are performed by the Custodian of the Plan. The Company provides certain administrative functions and absorbs certain administrative costs on behalf of the Plan.

NOTE 7 – PARTY-IN-INTEREST

Net assets available for benefits include investments managed by the Custodian at December 31, 2018. As a result, these assets and all transactions relating to these assets qualify as party-in-interest transactions. These transactions are exempt from being prohibited transactions by ERISA. No fees were paid directly by the Plan to the Custodian during the year ended December 31, 2018.

NOTE 8 – RISKS AND UNCERTAINTIES

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

NOTE 9 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan in whole or in part subject to the provisions of ERISA. In the event of Plan termination, including partial Plan termination, active participants will become 100% vested in their accounts and the Custodian will distribute all assets remaining after payment of any expenses chargeable to the Plan to participants or their beneficiaries in accordance with the Plan's provisions.

NOTE 10 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through the date of the independent auditors' report, the date which the financial statements were available to be issued. No matters affecting the accompanying financial statements were noted.

SUPPLEMENTAL SCHEDULE

WIRE MESH CORP. 401(k) PLAN
EIN 27-5436137, PLAN NO. 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
DECEMBER 31, 2018

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral par or maturity value	(e) Current Value
		Pooled Separate Accounts:	
*	Massachusetts Mutual	The Hart Small Comp Any R3	$ 5,600
*	Massachusetts Mutual	MFS Research International Fund;R2	10,036
*	Massachusetts Mutual	The Hartford Inflation Plus Fund Class R3	11,087
*	Massachusetts Mutual	BlackRock Equity Dividend Fund R Shares	13,016
*	Massachusetts Mutual	AF AMCAP R1	13,694
*	Massachusetts Mutual	AF Europacific Growth R1	11,539
*	Massachusetts Mutual	Lord Abbett Total Return R3	11,090
*	Massachusetts Mutual	The Hartford International Opps R3	10,045
*	Massachusetts Mutual	The Hartford MidCap R3	5,855
*	Massachusetts Mutual	Neuberger Berman Sustainable Equity R3	13,065
*	Massachusetts Mutual	AB High Income R	12,457
*	Massachusetts Mutual	JP Morgan Smartretirement 2025R2	146,216
*	Massachusetts Mutual	JP Morgan Smartretirement 2030 R2	4,596
*	Massachusetts Mutual	JP Morgan Smartretirement 2035 R2	13,896
*	Massachusetts Mutual	JP Morgan Smartretirement 2040 R2	1,401
*	Massachusetts Mutual	JP Morgan Smartretirement 2045 R2	8,899
*	Massachusetts Mutual	MM Russell 2000 SC Ind R3	5,814
*	Massachusetts Mutual	MM S&P 500 Index R3	13,082
*	Massachusetts Mutual	MM S&P Mid Cap Index R3	6,946
*	Massachusetts Mutual	JP Morgan US Gov Money Market Serv	1,655
			$ 319,989

WIRE MESH CORP. 401(k) PLAN

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2018 AND 2017

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BENTLEY, BRATCHER & ASSOCIATES, P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of
Wire Mesh Corp. 401(k) Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wire Mesh Corp. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statement of changes in net assets available for benefits for the year ended December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 controls relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our 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 mentioned in *Note 4*, which was certified by Massachusetts Mutual Life Insurance Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certification from the Custodian as of December 31, 2018 and 2017 and for the year ended December 31, 2018, the information provided to the Plan Administrator by the Custodian is complete and accurate.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at Year End) as of December 31, 2018, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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

Bentley, Bratcher & Associates, P.C.

BENTLEY, BRATCHER & ASSOCIATES, P.C.
Houston, Texas
October 14, 2019

WIRE MESH CORP. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
Investments, at Fair Value		
Pooled Separate Accounts	$ 319,989	$ 142,913
Receivables		
Participant Contributions	1,513	1,537
NET ASSETS AVAILABLE FOR BENEFITS	$ 321,502	$ 144,450

See the Accompanying Independent Auditors' Report and Notes to the Financial Statements

WIRE MESH CORP. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2018

CHANGES ATTRIBUTED TO:		
Investment Activities		
Net Depreciation in Fair Value of Investments	$	(30,782)
Contributions		
Participant		48,121
Rollover		159,713
Total Contributions		207,834
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS		177,052
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING		144,450
NET ASSETS AVAILABLE FOR BENEFITS, ENDING	$	321,502

See the Accompanying Independent Auditors' Report and Notes to the Financial Statements

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Wire Mesh Corp. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan document is controlling at all times. The Plan is sponsored by WMC Sales, LLC (the "Company"), the Plan's trustee is Luis Barrenechea (the "Trustee") and the Plan's custodian is Massachusetts Mutual Life Insurance Company (the "Custodian"). Participating employers include Nelson Wire & Steel, LLC, Wire Mesh Sales, LLC, Wire Mesh West Coast, LLC, Wire Mesh, LLC, WMC Sales, LLC, WMC Steel SC, LLC and WMC Steel LLC (collectively, the "Participating Employers").

GENERAL

The Plan is a defined contribution plan covering substantially all employees of the Company and the Participating Employers, other than union employees and leased employees, who have completed one month of service. The Plan is subject to the provision of the Employment Retirement and Income Security Act of 1974 ("ERISA").

CONTRIBUTIONS

Participants may make an elective deferral, for each Plan year, up to a maximum of 100% of compensation, not to exceed the maximum dollar limit allowable under current regulations. Participants may also contribute amounts representing distributions from other qualified retirement defined benefit or defined contribution plans.

The Company, at its sole discretion, may elect to make matching contributions. Participants must have met the eligibility requirements at the end of the Plan year to receive the matching contribution. For the year ended December 31, 2018, the Company did not make a matching contribution.

PARTICIPANT ACCOUNTS

Separate accounts are maintained for each participant. Participant accounts are credited with participant contributions, rollover contributions, allocations of Company contributions and investment earnings and losses and are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit which can be provided from the participant's vested account.

NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)

INVESTMENT OPTIONS

Upon enrollment in the Plan, participants may direct the investment of their individual accounts among alternative investment funds provided under the Plan. Participants may change their investment elections daily. As of December 31, 2018, the Plan offered 21 pooled separate accounts.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan does not permit notes receivable from participants.

PAYMENT OF BENEFITS

Upon termination of service, a participant will receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount as soon as administratively feasible. In-service distributions are allowed from fully vested accounts for participants who have reached the age of 59 ½ or normal retirement age. Hardship distributions are allowed from elective deferral accounts and rollover contribution accounts.

VESTING

Participants are immediately vested in salary deferrals and distributions from other qualified retirement defined benefit or defined contribution plans, along with any earnings thereon.

Prior to normal retirement age, the employee becomes vested in the Company matching contributions as follows:

Years of Service	Vesting Percentage
Less than 3	0%
3 or more	100%

Participants become 100% vested in the event of disability or death. Years of service is defined as any year in which the participant works 1,000 hours.

FORFEITURES

Forfeited non-vested accounts are available to be used to reduce administrative expenses or reduce Company contributions. During the year ended December 31, 2018, there were no forfeited non-vested accounts applied by the Plan and there was no balance of forfeited non-vested accounts as of December 31, 2018 and 2017.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions which affect the amounts reported in the financial statements, supplemental schedule and accompanying notes. Accordingly, actual results could differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value, as determined by the Custodian. Fair value is the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The net change in the fair value of investments is reported in the statement of changes in net assets available for benefits in the period of change.

Purchases and sales of securities are recorded on a trade-date basis. Expenses related to the purchase or sale of investments are added to cost or deducted from proceeds. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

PLAN EXPENSES

Certain fees for services charged by the Custodian may be directly charged to a participant. Investment management and advisory fees are charged to the Plan. Other administrative costs of the Plan charged by the Custodian are generally paid by the Company.

NOTE 3 – FAIR VALUE MEASUREMENTS

The Plan measures and reports certain assets and liabilities at fair value within a hierarchal disclosure framework which prioritized and ranks the level of observable inputs used in measuring fair value. Level one inputs include inputs which are unadjusted, quoted prices for identical assets or liabilities in active markets. Level two measurements include inputs which are either observable prices for identical assets or liabilities in inactive markets, observable prices for similar assets or liabilities, or other inputs derived principally from, or corroborated by, observable market data at the measurement date. Level three inputs are unobservable inputs which are significant to the fair value measurement. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input significant to the fair value measurement.

The fair value of pooled separate accounts is based on quoted net asset values of the shares held by the Plan at year-end. There have been no changes in the methodologies used at December 31, 2018.

The preceding method described may produce a fair value calculation which may not be indicative of net realizable value or reflective of future fair values. Although the Plan's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018:

	Quoted Market Prices in Active Markets (Level One)	Other Observable Inputs (Level Two)	Unobservable Inputs (Level Three)
Pooled Separate Accounts	$ 319,989	$ -	$ -

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

	Quoted Market Prices in Active Markets (Level One)	Other Observable Inputs (Level Two)	Unobservable Inputs (Level Three)
Pooled Separate Accounts	$ 142,913	$ -	$ -

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan's financial information included in the financial statements and supplemental schedule is based on the information certified by the Custodian as complete and accurate in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The certified information includes total investments of $319,989 and $142,913 as of December 31, 2018 and 2017, respectively.

The Plan's administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5 (c) of Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The assets of the Plan are held by the Custodian. Accordingly, the Custodian has certified the following data included in the accompanying financial statements and supplemental schedule as complete and accurate.

Investments in pooled separate accounts, as shown in the statements of net assets available for benefits at December 31, 2018 and 2017.

Investment activity and participant contributions, as shown in the statement of net changes in net assets available for benefits for the year ended December 31, 2018.

The information in the supplemental schedule of assets (held at year end) as of December 31, 2018.

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

NOTE 5 – INCOME TAXES

The prototype plan and trust agreement established by the Custodian to hold the Plan's assets is exempt from federal income taxes pursuant to appropriate sections of the Internal Revenue Code by a letter dated March 31, 2014. The prototype has been amended since receiving the determination letter; however, the Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 6 – ADMINISTRATION OF PLAN ASSETS

The Plan's assets are held and certain administrative functions are performed by the Custodian of the Plan. The Company provides certain administrative functions and absorbs certain administrative costs on behalf of the Plan.

NOTE 7 – PARTY-IN-INTEREST

Net assets available for benefits include investments managed by the Custodian at December 31, 2018. As a result, these assets and all transactions relating to these assets qualify as party-in-interest transactions. These transactions are exempt from being prohibited transactions by ERISA. No fees were paid directly by the Plan to the Custodian during the year ended December 31, 2018.

NOTE 8 – RISKS AND UNCERTAINTIES

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

NOTE 9 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan in whole or in part subject to the provisions of ERISA. In the event of Plan termination, including partial Plan termination, active participants will become 100% vested in their accounts and the Custodian will distribute all assets remaining after payment of any expenses chargeable to the Plan to participants or their beneficiaries in accordance with the Plan's provisions.

NOTE 10 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through the date of the independent auditors' report, the date which the financial statements were available to be issued. No matters affecting the accompanying financial statements were noted.

SUPPLEMENTAL SCHEDULE

WIRE MESH CORP. 401(k) PLAN
EIN 27-5436137, PLAN NO. 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
DECEMBER 31, 2018

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral par or maturity value	(e) Current Value
		Pooled Separate Accounts:	
*	Massachusetts Mutual	The Hart Small Comp Any R3	$ 5,600
*	Massachusetts Mutual	MFS Research International Fund;R2	10,036
*	Massachusetts Mutual	The Hartford Inflation Plus Fund Class R3	11,087
*	Massachusetts Mutual	BlackRock Equity Dividend Fund R Shares	13,016
*	Massachusetts Mutual	AF AMCAP R1	13,694
*	Massachusetts Mutual	AF Europacific Growth R1	11,539
*	Massachusetts Mutual	Lord Abbett Total Return R3	11,090
*	Massachusetts Mutual	The Hartford International Opps R3	10,045
*	Massachusetts Mutual	The Hartford MidCap R3	5,855
*	Massachusetts Mutual	Neuberger Berman Sustainable Equity R3	13,065
*	Massachusetts Mutual	AB High Income R	12,457
*	Massachusetts Mutual	JP Morgan Smartretirement 2025R2	146,216
*	Massachusetts Mutual	JP Morgan Smartretirement 2030 R2	4,596
*	Massachusetts Mutual	JP Morgan Smartretirement 2035 R2	13,896
*	Massachusetts Mutual	JP Morgan Smartretirement 2040 R2	1,401
*	Massachusetts Mutual	JP Morgan Smartretirement 2045 R2	8,899
*	Massachusetts Mutual	MM Russell 2000 SC Ind R3	5,814
*	Massachusetts Mutual	MM S&P 500 Index R3	13,082
*	Massachusetts Mutual	MM S&P Mid Cap Index R3	6,946
*	Massachusetts Mutual	JP Morgan US Gov Money Market Serv	1,655
			$ 319,989