UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): **January 21, 2015**

WILLDAN GROUP, INC.
(Exact name of registrant as specified in its charter)

Delaware	**001-33076**	**14-1951112**
(State or other jurisdiction of incorporation)	(Commission File No.)	(I.R.S. Employer Identification Number)

2401 East Katella Avenue, Suite 300, Anaheim, California 92806
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(800) 424-9144**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

The purpose of this Report is to amend the Current Report on Form 8-K of Willdan Group, Inc. (the "Company") filed with the United States Securities and Exchange Commission on January 21, 2015 related to two separate acquisitions (the "Acquisitions"). On January 15, 2015, the Company acquired substantially all of the assets of 360 Energy Engineers, LLC ("360 Energy") pursuant to the terms of an Asset Purchase Agreement, dated as of January 15, 2015 (the "360 Energy Agreement"), by and among the Company, Willdan Energy Solutions ("WES"), and 360 Energy. In addition, on the same date, the Company acquired all the outstanding shares of Abacus Resource Management ("Abacus") pursuant to the terms of a Stock Purchase Agreement, dated as of January 15, 2015 (the "Abacus Agreement" and, together with the 360 Energy Agreement, the "Agreements"), by and among the Company, WES, Abacus and Mark Kinzer and Steve Rubbert (the "Abacus Shareholders").

This Amendment No.1 to the Current Report on Form 8-K/A ("Amendment No. 1") amends and supplements Item 9.01 of the original Form 8-K filed on January 21, 2015 (the "Initial Form 8-K") to provide certain historical financial statements for 360 Energy and Abacus and certain pro forma financial information in connection with the Acquisitions. Any information required to be set forth in the Initial Form 8-K which is not being amended or supplemented pursuant to this Amendment No. 1 is hereby incorporated by reference. Except as set forth herein, no modifications have been made to the information contained in the Initial Form 8-K and the Company has not updated any information contained therein to reflect the events that have occurred since the date of the Initial Form 8-K. Accordingly, this Amendment No. 1 should be read in conjunction with the Initial Form 8-K.

Note Regarding Forward-Looking Statements

Statements and other information included in this Current Report on Form 8-K/A that are not historical facts, including statements about the Company's plans, strategies, beliefs and expectations, as well as certain estimates and assumptions used by the Company's management, may constitute forward-looking statements. Forward-looking statements are subject to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995.

Forward-looking statements speak only as of the date they are made and, except for the Company's ongoing obligations under the U.S. federal securities laws, the Company undertakes no obligation to publicly update any forward-looking statement.

Forward-looking statements are subject to known and unknown risks and uncertainties and are based on estimates and assumptions that are subject to change or revision, including the estimates and assumptions used by the Company in preparing the pro forma financial information included in this Current Report on Form 8-K/A that could cause actual results to differ materially from those expected or implied by the forward-looking statements or the estimates or assumptions used. Such forward-looking statements include, without limitation, the Company's current expectations with respect to payment of the earn-out consideration and preliminary estimated adjustments to record the assets and liabilities of the Company at their respective estimates of fair values under acquisition accounting, and are based on current available information.

Actual results may differ materially from the forward-looking statements for a number of reasons, including additional information regarding the fair values of assets and liabilities becoming available, the performance of additional fair value analyses, and risk factors identified in the Company's periodic filings with the SEC, including without limitation in the Company's Annual Report on Form 10-K for the year ended December 27, 2013. Factors other than those listed above also could cause the Company's results to differ materially from expected results.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired

(1) Unaudited financial statements of 360 Energy, as of and for the nine months ended September 30, 2014, are being filed as Exhibit 99.1 to this Form 8-K/A and are incorporated herein by reference.

(2) Unaudited financial statements of 360 Energy, as of and for the nine months ended September 30, 2013, are being filed as Exhibit 99.2 to this Form 8-K/A and are incorporated herein by reference.

(3) Audited financial statements of 360 Energy as of and for the year ended December 31, 2013, are being filed as Exhibit 99.3 to this Form 8-K/A and are incorporated herein by reference.

(4) Audited financial statements of 360 Energy as of and for the year ended December 31, 2012, are being filed as Exhibit 99.4 to this Form 8-K/A and are incorporated herein by reference.

(5) Unaudited financial statements of Abacus, as of and for the nine months ended September 30, 2014, are being filed as Exhibit 99.5 to this Form 8-K/A and are incorporated herein by reference.

(6) Unaudited financial statements of Abacus, as of and for the nine months ended September 30, 2013, are being filed as Exhibit 99.6 to this Form 8-K/A and are incorporated herein by reference.

(7) Audited financial statements of Abacus, as of and for the year ended December 31, 2013, are being filed as Exhibit 99.7 to this Form 8-K/A and are incorporated herein by reference.

(b) Pro Forma Financial Information

(1) Unaudited pro forma condensed combined balance sheets and statements of operations for the Company as of and for the nine months ended September 26, 2014 and for the year ended December 27, 2013, giving effect to the acquisition of 360 Energy, and the notes thereto, are being filed as Exhibit 99.8 to this Amendment No. 1 on Form 8-K/A and are incorporated herein by reference.

(2) Unaudited pro forma condensed combined balance sheets and statements of operations for the Company as of and for the nine months ended September 26, 2014 and for the year ended December 27, 2013, giving effect to the acquisition of Abacus, and the notes thereto, are being filed as Exhibit 99.9 to this Amendment No. 1 on Form 8-K/A and are incorporated herein by reference.

(d) Exhibits

Exhibit No.	Description
2.1	Stock Purchase Agreement, by and among Willdan Energy Solutions, Abacus Resource Management Company, Willdan Group, Inc. and the shareholders of Abacus Resource Management Company, dated as of January 15, 2015 (incorporated herein by reference to Exhibit 2.1 to Willdan Group, Inc.'s Current Report on Form 8-K filed on January 21, 2015).
2.2	Asset Purchase Agreement, by and among Willdan Energy Solutions, Willdan Group, Inc. and 360 Energy Engineers, LLC, dated as of January 15, 2015 (incorporated herein by reference to Exhibit 2.2 to Willdan Group, Inc.'s Current Report on Form 8-K filed on January 21, 2015).
23.1	Consent of Kohart Accounting p.a., independent accountants for 360 Energy Engineers, LLC.
23.2	Consent of Kent, Kuykendall & Co., P.C., independent accountants for Abacus Resource Management Company.
99.1	Unaudited financial statements of 360 Energy Engineers, LLC as of and for the nine months ended September 30, 2014.

99.2	Unaudited financial statements of 360 Energy Engineers, LLC as of and for the nine months ended September 30, 2013.
99.3	Audited financial statements of 360 Energy Engineers, LLC as of and for the year ended December 31, 2013.
99.4	Audited financial statements of 360 Energy Engineers, LLC as of and for the year ended December 31, 2012.
99.5	Unaudited financial statements of Abacus Resource Management Company as of and for the nine months ended September 30, 2014.
99.6	Unaudited financial statements of Abacus Resource Management Company as of and for the nine months ended September 30, 2013.
99.7	Audited financial statements of Abacus Resource Management Company as of and for the year ended December 31, 2013.
99.8	Unaudited pro forma condensed combined balance sheets and statements of operations for Willdan Group, Inc. as of and for the nine months ended September 26, 2014 and for the year ended December 27, 2013, giving effect to the acquisition of 360 Energy, and the notes thereto.
99.9	Unaudited pro forma condensed combined balance sheets and statements of operations for Willdan Group, Inc. as of and for the nine months ended September 26, 2014 and for the year ended December 27, 2013, giving effect to the acquisition of Abacus, and the notes thereto.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Willdan Group, Inc.

Date: March 27, 2015

By: /s/ Stacy B. McLaughlin
Name: Stacy B. McLaughlin
Title: Chief Financial Officer and Vice President

EXHIBIT INDEX

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months ended September 26, 2014 and for the year ended December 27, 2013, giving effect to the acquisition of Abacus, and the notes thereto.

Exhibit 23.1

KOHART
accounting, p.a.

CONSENT OF INDEPENDENT ACCOUNTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (Nos. 333-139127, 333-152951, 333-168787 and 333-184823) of Willdan Group, Inc. of our reports dated May 3, 2013, May 9, 2014, November 26, 2014 and January 5, 2015 relating to the consolidated financial statements of 360 Energy Engineers, LLC.

/s/ Christopher Kohart
Christopher Kohart, Certified Public Accountant

Lawrence, Kansas
March 26, 2015

901 Kentucky · Suite 301 · Lawrence, Kansas 66044 · Phone: 785.856.2882 · Fax: 785.856.2284 · www.kohartaccounting.com

Exhibit 23.2

Kent, Kuykendall & Co., P.C.
Certified Public Accountants
1001 Molalla Avenue, Suite 118
Oregon City, Oregon 97045

David A. Kuykendall, CPA
Thomas H. Hamann, JD/CPA
Amy D. Johnson, CPA
Carrie N. Kuykendall, CPA

Phone: (503) 656-1405
Fax: (503) 655-7505

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (Nos. 333-139127, 333-152951, 333-168787 and 333-184823) of Willdan Group, Inc. of our reports dated December 26, 2014, December 29, 2014 and January 7, 2015 relating to the consolidated financial statements of Abacus Resource Management Company.

/s/ David A. Kuykendall
David A. Kuykendall, CPA
President

Oregon City, Oregon
March 26, 2015

Exhibit 99.1

360 ENERGY ENGINEERS, LLC
LAWRENCE, KANSAS

FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2014

AND

INDEPENDENT ACCOUNTANTS REVIEW' REPORT

KOHART accounting, p.a.

A Professional Association · Certified Public Accountant

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360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

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To the Partners of
360 Energy Engineers LLC

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ON FINANCIAL STATEMENTS

We have reviewed the accompanying balance sheet of 360 Energy Engineers, LLC as of September 30, 2014, and the related statements of income and retained earnings and cash flows for the nine months then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements for the nine months ended September 30, 2014, in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The financial statements for the year ended December 31, 2013, were audited by us and we expressed an unqualified opinion on them in our report dated May 9, 2014, but we have not performed any auditing procedures since that date.

/s/ Kohart Accounting, PA

Kohart Accounting, PA
A Professional Association

November 26, 2014

901 Kentucky · Suite 301 · Lawrence, Kansas 66044 · Phone: 785.856.2882 · Fax: 785.856.2284 · www.kohartaccounting.com

360 ENERGY ENGINEERS, LLC

BALANCE SHEET
As of September 30, 2014

ASSETS		
Current Assets		
Cash	$	417,644
Accounts receivable		
Due on contracts, including retainage		159,188
Costs and estimated earnings in excess of billings on uncompleted contracts		123,187
Prepaid expenses and deposits		54,940
Total current assets		754,959
Property, Plant and Equipment		
Property, plant, and equipment		196,351
Less accumulated depreciation		(29,881)
Total property, plant and equipment		166,470
Total Assets	$	921,429
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current Liabilities		
Accounts payable	$	80,991
Billings in excess of costs and estimated earnings on uncompleted contracts		179,100
Accrued payroll, withholding and payroll taxes		36,291
Total current liabilities		296,382
Shareholder's Equity		
Paid in capital		50,867
Retained earnings		574,180
Total shareholder's equity		625,047
Total liabilities and shareholder's equity	$	921,429

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF INCOME AND RETAINED EARNINGS
For the nine months ended September 30, 2014

Earned revenues	$	9,949,130
Costs of earned revenues		5,781,319
Gross margin		4,167,811
Selling, General, and Administrative Expenses		1,458,965
Earnings from operations		2,708,846
Other income (expense)		
Interest income		538

Dividend and capital gain income	26,177
Investment fees	(4,661)
Total other income	22,054
Net Income	2,730,900
Other comprehensive income (loss)	
Unrealized loss on available-for-sales securities	9,101
Total Comprehensive Income	2,740,001
Shareholder's Equity, January 1	1,439,505
Dividends Paid	(3,605,326)
Shareholder's Equity, December 31	574,180

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF CASH FLOW
For the nine months ended September 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES		
Total comprehensive income	$	2,740,001
Adjustments to reconcile net income to net cash provided by operations:		
Depreciation		15,968
Unrealized loss(gain)		(9,101)
Realized loss(gain)		(10,561)
(Increase) decrease in current assets		
Accounts receivable - Contracts, including retainage		438,261
Costs and estimated earnings in excess of billings on uncompleted contracts		(123,187)
Prepaid expenses		(46,243)
Increase (decrease) in current liabilities		
Accounts payable		(230,152)
Billings in excess of costs and estimated earnings on uncompleted contracts		(38,849)
Accrued payroll, withholding, and payroll taxes		10,334
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		2,746,471
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of marketable securities		621,440
Reinvestment of investment income, net of fees		(10,955)
Purchase of property, plant and equipment		(128,083)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		482,402
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid		(3,605,326)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		(3,605,326)
NET INCREASE (DECREASE) IN CASH		(376,453)
CASH AT BEGINNING OF PERIOD		794,097
CASH AT END OF PERIOD	$	417,644

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

NOTES TO FINANCIAL STATEMENTS

Note 1 — Summary of Significant Accounting Policies

Company Activities and Operating Cycle — The Company is engaged in the energy services industry. A majority of its contracts are fixed-price type contracts that are completed within a year, although some may extend over one or more years.

Cash and Cash Equivalents — For the purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Revenue Recognition — The Company's revenue is derived primarily form providing engineering services under fixed-fee arrangements. The revenue is recognized on the percentage-of-completion method, measured by the proportion of costs incurred to date to estimated total costs for each job. This method is used because management considers costs incurred to be the best available measure of progress on jobs in process.

The costs of jobs in process include all direct material and labor costs and those indirect costs related to job performance. Selling, general and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted jobs are made in the period in which the revisions are determined. The costs of jobs in process are charged to earnings on the percentage-of-completion method used to recognize revenues.

The asset "Costs and estimated earnings in excess of billings on uncompleted contracts," represent revenues recognized in excess of amounts billed. The liability "Billings in excess of costs and estimated earnings on uncompleted contracts," represent billings in excess of revenues recognized.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during that reporting period. Actual results could differ from those estimates.

S Corporation — Income Tax Status — The Company is organized as a Limited Liability Company in the State of Kansas, with the consent of its members, the Company has elected under the Internal Revenue Code to be an S Corporation. In lieu of corporate income taxes, the shareholders of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements.

Advertising — The Company expense advertising production costs as they are incurred and advertising communication costs the first time the advertising takes place.

Note 1 — Summary of Significant Accounting Policies (continued)

Trade Accounts Receivable — Trade accounts receivables are reported at the amount management expects to collect from outstanding balances. Differences between the amount due and the amount management expects to collect are reported in the results of operations of the year in which those differences are determined, with an offsetting entry to a valuation allowance for trade accounts receivable. Balances that still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that accounts receivable is fully collectible; accordingly, no allowance for doubtful accounts is required.

Investments — The Company classifies its marketable securities as "available for sale." Securities classified as "available for sale" are carried in the financial statements at fair value. Realized gains and losses, determined using the first-in, first-out (FIFO) method, are included in earnings; unrealized holding gains and losses are reported in other comprehensive income.

Fair value measurements — The Company has adopted the provisions of FASB ASC 320-10. Under this standard, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between market participants at the measurement date.

In determining the fair value, the Company uses Level 1 valuation as defined in FASB ASC 320-10. Level 1 valuations are based on quoted prices in active markets for identical assets or liabilities that the Association has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

Note 2 — Concentration of Credit Risk

Financial instruments, which potentially subject the Company to concentrations of credit risk, consist principally of temporarily cash investments, accounts receivable due on contracts and costs and estimated earnings in excess of billings on uncompleted contracts. The company places its temporary cash investments with a financial institution; however for the nine months ended September 30, 2014, the Company had not limited its credit exposure with this financial institution for temporary cash investments in excess of FDIC depository insurance and repurchase agreements from the financial institution secured by securities guaranteed by the United States of America. The Company's credit exposure for the nine months ended September 30, 2014 was $195,371.

The Company's customers are mainly located within an approximate radius of 500 miles of Lawrence, Kansas. The Company is exposed to a regional concentration of credit risk in accounts receivable due on contracts in the amount of $159,188 as of September 30, 2014, and costs and estimated earnings in excess of billings in uncompleted contracts in the amount of $123,187 as of September 30, 2014.

Note 3 — Trade Accounts Receivable

Amounts due on contracts as of September 30, 2014, were as follows:

Completed contracts	$	159,188
Progress billing on uncompleted contracts		
Retainage		
	$	159,188

Note 4 — Investments

Available-for-sale securities are carried in the financial statement at fair value. Net unrealized holding gains on available-for-sale securities in the amount of $9,101 as of September 31, 2014, have been included in accumulated other comprehensive income.

The Company's investment in marketable equity securities ended in August 2014.

Note 5 — Contracts in Progress

Information relative to contracts in progress as of September 30, 2014 is as follows:

Expenditures on uncompleted contracts	$	1,687,204
Estimated net earnings		530,290
		2,217,494
Less billings to date		(2,273,407)
Billings over (under) costs and estimated earnings	$	(55,913)

Included in accompanying financial statements in:

Cost and estimated earnings in excess of billings on uncompleted contracts	$	123,187
Billings in excess of costs and estimated earnings on uncompleted contracts		179,100
	$	(55,913)

Note 6 — Property, Plant, and Equipment

Construction equipment, vehicles and office equipment are recorded at cost and are depreciated over their estimated useful lives on the straight-line method. Lives vary from 5 to 7 years for equipment and vehicles. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. The depreciation expense for the nine months ended September 30, 2014 was $15,968.

Property, plant and equipment consisted of the following at September 30, 2014:

Office Equipment	$	38,268
Vehicles		88,108
Leasehold Improvements		69,975
Accumulated Depreciation		(29,881)
	$	166,470

Note 7 — Paid-in Capital

Prior to January 1, 2001, the Company accounted for capital as a partnership. Effective January 1, 2001, the capital amount was reclassified as paid-in capital in order to be consistent with the Company's current treatment as a subchapter S corporation.

Note 8 — Profit Sharing Plan

The Company provides a 401(k) retirement plan for its employees. At the option of the Company, it may contribute a discretionary percentage to the plan following year-end.

Note 9 — Operating Leases

On July 25, 2014, the Company entered into a forty month lease to operate at 730 New Hampshire, Unit CU-2S in Lawrence, Kansas, commencing August 1, 2014, and continuing through November 30, 2017. Rent expense under the lease agreement for the nine months ended September 30, 2014 totaled $0.

On June 16, 2014, the Company entered into a twenty-two month lease to operate at 8871 Ridgeline Blvd, Suite 160 in Denver, Colorado, commencing July 1, 2014, and continuing through March 31, 2016. Rent expense under the lease agreements for the nine months ended September 30, 2014 totaled $13,694.

Note 9 — Operating Leases (continued)

Future minimum payments are as follows:

	Lawrence	Denver
2014	$ 4,000	$ 5,891
2015	48,000	24,491
2016	48,000	6,200
2017	44,000	—
	$ 144,000	$ 36,581

Note 8- Guarantee of Contract Performance

No more than 18 months following the completion of each project, the Company shall provide the customer a savings report identifying the Actual Energy Savings achieved during a period of 12 consecutive months during the period following the completion.

In the event that the Actual Energy Savings falls short of the specific contract's Energy Savings Guarantee, the Company shall reimburse the customer for the full amount of the difference between the Actual Energy Savings and the Energy Savings Guarantee, as described in the specific contract. Based on the information gathered as part of it monitoring of risks, the Company believes there is only a remote possibility the Actual Energy Savings falls short of the specific contract's Energy Savings Guarantee and the Company will be required to perform under the guarantee.

Note 10 — Subsequent Events

Subsequent events were evaluated through November 26, 2014, which is the date of financial statements were available to be issued.

As of the final subsequent event evaluation date, the Organization is in the process of being acquired by a publicly traded company.

Note 11 — Risk Management

The Company is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Company carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage.

360 ENERGY ENGINEERS, LLC
LAWRENCE, KANSAS

FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2013

AND

INDEPENDENT ACCOUNTANTS REVIEW' REPORT

KOHART accounting, p.a.

A Professional Association · Certified Public Accountant

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360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

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Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements for the nine months ended September 30, 2013, in order for them to be in conformity with accounting principles generally accepted in the United States of America.

/s/ Kohart Accounting, PA

360 ENERGY ENGINEERS, LLC

BALANCE SHEET
As of September 30, 2013

ASSETS		
Current Assets		
Cash	$	886,003
Accounts receivable		
Due on contracts, including retainage		538,589
Costs and estimated earnings in excess of billings on uncompleted contracts		301,177
Prepaid expenses and deposits		10,780
Marketable securities		588,036
Total current assets		2,324,585
Property, Plant and Equipment		
Property, plant, and equipment		46,620
Less accumulated depreciation		(11,406)
Total property, plant and equipment		35,214
Total Assets	$	2,359,799
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current Liabilities		
Accounts payable	$	348,329
Billings in excess of costs and estimated earnings on uncompleted contracts		35,723
Accrued payroll, withholding and payroll taxes		41,172
Total current liabilities		425,224
Shareholder's Equity		
Paid in capital		50,867
Accumulated other comprehensive income		(23,662)
Retained earnings		1,907,370
Total shareholder's equity		1,934,575
Total liabilities and shareholder's equity	$	2,359,799

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF INCOME AND RETAINED EARNINGS
For the nine months ended September 30, 2013

Earned revenues	$	5,816,437
Costs of earned revenues		3,436,728
Gross margin		2,379,709
Selling, General, and Administrative Expenses		976,845
Earnings from operations		1,402,864
Other income (expense)		
Interest income		274
Dividend and capital gain income		12,695
Grant income		8,354
Investment fees		(4,615)

Total other income	16,708
Net Income	1,419,572
Other comprehensive income (loss)	
Unrealized loss on available-for-sales securities	(19,829)
Total Comprehensive Income	1,399,744
Shareholder's Equity, January 1	1,143,453
Dividends Paid	(659,489)
Shareholder's Equity, September 30	1,883,708

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF CASH FLOW

For the nine months ended September 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Total comprehensive income	$	1,399,744
Adjustments to reconcile net income to net cash provided by operations:		
Depreciation		5,897
Unrealized loss(gain)		19,829
(Increase) decrease in current assets		
Accounts receivable - Contracts, including retainage		(384,083)
Costs and estimated earnings in excess of billings on uncompleted contracts		(245,059)
Prepaid expenses		(9,402)
Increase (decrease) in current liabilities		
Accounts payable		316,947
Billings in excess of costs and estimated earnings on uncompleted contracts		35,723
Accrued payroll, withholding, and payroll taxes		19,313
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		1,158,909
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of marketable securities		(95,000)
Reinvestment of investment income, net of fees		(8,080)
Purchase of property, plant and equipment		(28,478)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		(131,558)
CASH FLOWS FROM FINANCING ACTIVITIES		
Additional Paid in Capital		—
Dividends paid		(659,489)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		(659,489)
NET INCREASE (DECREASE) IN CASH		367,862
CASH AT BEGINNING OF PERIOD		518,141
CASH AT END OF PERIOD	$	886,003

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

Lawrence, Kansas

NOTES TO FINANCIAL STATEMENTS

Note 1 — Summary of Significant Accounting Policies

Company Activities and Operating Cycle — The Company is engaged in the energy services industry. A majority of its contracts are fixed-price type contracts that are completed within a year, although some may extend over one or more years.

Cash and Cash Equivalents — For the purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Revenue Recognition — The Company's revenue is derived primarily form providing engineering services under fixed-fee arrangements. The revenue is recognized on the percentage-of-completion method, measured by the proportion of costs incurred to date to estimated total costs for each job. This method is used because management considers costs incurred to be the best available measure of progress on jobs in process.

The costs of jobs in process include all direct material and labor costs and those indirect costs related to job performance. Selling, general and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted jobs are made in the period in which the revisions are determined. The costs of jobs in process are charged to earnings on the percentage-of-completion method used to recognize revenues.

The asset "Costs and estimated earnings in excess of billings on uncompleted contracts," represent revenues recognized in excess of amounts billed. The liability "Billings in excess of costs and estimated earnings on uncompleted contracts," represent billings in excess of revenues recognized.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during that reporting period. Actual results could differ from those estimates.

S Corporation — Income Tax Status — The Company is organized as a Limited Liability Company in the State of Kansas, with the consent of its members, the Company has elected under the Internal Revenue Code to be an S Corporation. In lieu of corporate income taxes, the shareholders of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements.

Advertising — The Company expense advertising production costs as they are incurred and advertising communication costs the first time the advertising takes place.

NOTES TO FINANCIAL STATEMENTS

Note 1 — Summary of Significant Accounting Policies (continued)

Trade Accounts Receivable — Trade accounts receivables are reported at the amount management expects to collect from outstanding balances. Differences between the amount due and the amount management expects to collect are reported in the results of operations of the year in which those differences are determined, with an offsetting entry to a valuation allowance for trade accounts receivable. Balances that still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that accounts receivable is fully collectible; accordingly, no allowance for doubtful accounts is required.

Investments — The Company classifies its marketable securities as "available for sale." Securities classified as "available for sale" are carried in the financial statements at fair value. Realized gains and losses, determined using the first-in, first-out (FIFO) method, are included in earnings; unrealized holding gains and losses are reported in other comprehensive income.

Fair value measurements - The Company has adopted the provisions of FASB ASC 320-10. Under this standard, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between market participants at the measurement date.

In determining the fair value, the Company uses Level 1 valuation as defined in FASB ASC 320-10. Level 1 valuations are based on quoted prices in active markets for identical assets or liabilities that the Association has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

Note 2 — Concentration of Credit Risk

Financial instruments, which potentially subject the Company to concentrations of credit risk, consist principally of temporarily cash investments, accounts receivable due on contracts and costs and estimated earnings in excess of billings on uncompleted contracts. The company places its temporary cash investments with a financial institution; however for the nine months ended September 30, 2013, the Company had not limited its credit exposure with this financial institution for temporary cash investments in excess of FDIC depository insurance and repurchase agreements from the financial institution secured by securities guaranteed by the United States of America. The Company's credit exposure for the nine months ended September 30, 2014 was $1,235,289.

The Company's customers are mainly located within an approximate radius of 500 miles of Lawrence, Kansas. The Company is exposed to a regional concentration of credit risk in accounts receivable due on contracts in the amount of $474,569 as of September 30, 2013, and costs and estimated earnings in excess of billings in uncompleted contracts in the amount of $301,177 as of September 30, 2013.

Note 3 — Trade Accounts Receivable

Amounts due on contracts as of September 30, 2013, were as follows:

Completed contracts	$	64,020
Progress billing on uncompleted contracts		474,569
Retainage		—
	$	538,589

Note 4 — Investments

Available-for-sale securities are carried in the financial statement at fair value. Net unrealized holding losses on available-for-sale securities in the amount of $23,662 as of September 31, 2013, have been included in accumulated other comprehensive income.

The Company's investment in marketable equity securities consists primarily of investment in open/closed end mutual funds. The unrealized losses does not impend on the Company's evaluation of the fair value assessment to be other-than-temporary and the Company's intent and ability to hold these investments for a reasonable period of time sufficient for a forecasted recovery of fair value at September 30,2013.

Note 5 — Contracts in Progress

Information relative to contracts in progress as of September 30, 2013 is as follows:

Expenditures on uncompleted contracts	$	3,462,437
Estimated net earnings		1,154,146
		4,616,583
Less billings to date		(4,351,129)
Billings over (under) costs and estimated earnings	$	265,454
Included in accompanying financial statements in:		
Cost and estimated earnings in excess of billings on uncompleted contracts	$	301,177
Billings in excess of costs and estimated earnings on uncompleted contracts		35,723
	$	265,454

Note 6 — Property, Plant, and Equipment

Construction equipment, vehicles and office equipment are recorded at cost and are depreciated over their estimated useful lives on the straight-line method. Lives vary from 5 to 7 years for equipment and vehicles. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. The depreciation expense for the nine months ended September 30, 2013 was $5,897.

Property, plant and equipment consisted of the following at September 30, 2013:

Office Equipment	$	33,620
Vehicles		13,000
Accumulated Depreciation		(11,406)
	$	35,214

Note 7 — Paid-in Capital

Prior to January 1, 2001, the Company accounted for capital as a partnership. Effective January 1, 2001, the capital amount was reclassified as paid-in capital in order to be consistent with the Company's current treatment as a subchapter S corporation.

Note 8 — Profit Sharing Plan

The Company provides a 401(k) retirement plan for its employees. At the option of the Company, it may contribute a discretionary percentage to the plan following year-end.

Note 9 — Operating Leases

On April 15, 2011, the Company entered into a two-year lease, to operate at 2029 Becker Drive, Suite 206 in Lawrence, Kansas, commencing June 1, 2011, and continuing through May 31, 2013. The lease was extended for 1 year with an expiration date of May 31, 2014. Rent expense under the lease agreement for the nine months ended September 30, 2013 totaled $12,834.

On March 11, 2013, the Company entered into a five-year lease to operate at 8871 Ridgeline Blvd, Suite 260 in Denver, Colorado, commencing April 1, 2013, and continuing through March 31, 2016. Rent expense under the lease agreement for the nine months ended September 30, 2013 totaled $9,063.

Note 9 — Operating Leases (continued)

Future minimum payments are as follows:

	Lawrence	Denver
2013	$ 4,278	$ 4,532
2014	7,130	18,881
2015	—	19,888
2016	—	5,035
	$ 11,408	$ 48,335

Note 8 — Guarantee of Contract Performance

No more than 18 months following the completion of each project, the Company shall provide the customer a savings report identifying the Actual Energy Savings achieved during a period of 12 consecutive months during the period following the completion.

In the event that the Actual Energy Savings falls short of the specific contract’s Energy Savings Guarantee, the Company shall reimburse the customer for the full amount of the difference between the Actual Energy Savings and the Energy Savings Guarantee, as described in the specific contract. Based on the information gathered as part of it monitoring of risks, the Company believes there is only a remote possibility the Actual Energy Savings falls short of the specific contract’s Energy Savings Guarantee and the Company will be required to perform under the guarantee.

Note 10 — Subsequent Events

Subsequent events were evaluated through January 5, 2015, which is the date of financial statements were available to be issued.

As of the final subsequent event evaluation date, the Organization is in the process of being acquired by a publicly traded company. Also, in July 2014, the Organization entered into a new forty-month lease agreement to operate at 730 New Hampshire, Unit CU-2S in Lawrence, Kansas, commencing August 1, 2014.

Note 11 — Risk Management

The Company is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Company carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage.

Exhibit 99.3

360 ENERGY ENGINEERS, LLC
LAWRENCE, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2013

AND

INDEPENDENT AUDITORS' REPORT

KOHART
accounting, p.a.

A Professional Association · Certified Public Accountant

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360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

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KOHART
accounting, p.a.

To the Partners of
360 Energy Engineers LLC

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of 360 Energy Engineers, LLC, which comprise the balance sheet as of December 31, 2013, and the related statements of income and retained earnings and cash flows for the years then ended, and the related notes to the financial statements. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 360 Energy Engineers, LLC as of December 31, 2013, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

/s/ Kohart Accounting, PA

Kohart Accounting, PA
A Professional Association

May 9, 2014

901 Kentucky · Suite 301 · Lawrence, Kansas 66044 · Phone: 785.856.2882 · Fax: 785.856.2284 · www.kohartaccounting.com

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360 ENERGY ENGINEERS, LLC

BALANCE SHEET
As of December 31, 2013

ASSETS		
Current Assets		
Cash	$	794,097
Accounts receivable		
Due on contracts, including retainage		597,449
Costs and estimated earnings in excess of billings on uncompleted contracts		—
Prepaid expenses and deposits		8,697
Marketable securities		590,823
Total current assets		1,991,066
Property, Plant and Equipment		
Property, plant, and equipment		68,268
Less accumulated depreciation		(13,913)
Total property, plant and equipment		54,355
Total Assets	$	2,045,421
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current Liabilities		
Accounts payable	$	311,143
Billings in excess of costs and estimated earnings on uncompleted contracts		217,947
Accrued payroll, withholding and payroll taxes		25,957
Total current liabilities		555,047
Shareholder's Equity		
Paid in capital		50,867
Accumulated other comprehensive income		(9,101)
Retained earnings		1,448,608
Total shareholder's equity		1,490,374
Total liabilities and shareholder's equity	$	2,045,421

The accompanying notes are an integral part of these statements.

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360 ENERGY ENGINEERS, LLC

STATEMENT OF INCOME AND RETAINED EARNINGS
For the year ended December 31, 2013

Earned revenues	$	7,360,056
Costs of earned revenues		4,795,311
Gross margin		2,564,745
Selling, General, and Administrative Expenses		1,380,390

Earnings from operations	1,184,355
Other income (expense)	
Interest income	362
Dividend and capital gain income	2,668
Grant income	8,354
Penalties and fines	—
Investment fees	(6,362)
Total other income	5,022
Net Income	1,189,377
Other comprehensive income (loss)	
Unrealized loss on available-for-sales securities	(5,267)
Total Comprehensive Income	1,184,110
Shareholder's Equity, January 1	1,143,453
Dividends Paid	(888,057)
Shareholder's Equity, December 31	1,439,506

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF CASH FLOW
For the year ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Total comprehensive income	$	1,184,110
Adjustments to reconcile net income to net cash provided by operations:		
Depreciation		8,404
Unrealized loss(gain)		5,267
(Increase) decrease in current assets		
Accounts receivable - Contracts, including retainage		(442,943)
Costs and estimated earnings in excess of billings on uncompleted contracts		56,118
Prepaid expenses		(7,319)
Increase (decrease) in current liabilities		
Accounts payable		279,761
Billings in excess of costs and estimated earnings on uncompleted contracts		217,947
Accrued payroll, withholding, and payroll taxes		4,100
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		1,305,445
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of marketable securities		(95,000)
Reinvestment of investment income, net of fees		3,694
Purchase of property, plant and equipment		(50,126)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		(141,432)
CASH FLOWS FROM FINANCING ACTIVITIES		
Additional Paid in Capital		—
Dividends paid		(888,057)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		(888,057)
NET INCREASE (DECREASE) IN CASH		275,956
CASH AT BEGINNING OF PERIOD		518,141
CASH AT END OF PERIOD	$	794,097

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

Note 1 — Summary of Significant Accounting Policies

Company Activities and Operating Cycle — The Company is engaged in the energy services industry. A majority of its contracts are fixed-price type contracts that are completed within a year, although some may extend over one or more years.

Cash and Cash Equivalents — For the purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Revenue Recognition — The Company's revenue is derived primarily form providing engineering services under fixed-fee arrangements. The revenue is recognized on the percentage-of-completion method, measured by the proportion of costs incurred to date to estimated total costs for each job. This method is used because management considers costs incurred to be the best available measure of progress on jobs in process.

The costs of jobs in process include all direct material and labor costs and those indirect costs related to job performance. Selling, general and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted jobs are made in the period in which the revisions are determined. The costs of jobs in process are charged to earnings on the percentage-of-completion method used to recognize revenues.

The asset "Costs and estimated earnings in excess of billings on uncompleted contracts," represent revenues recognized in excess of amounts billed. The liability "Billings in excess of costs and estimated earnings on uncompleted contracts," represent billings in excess of revenues recognized.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during that reporting period. Actual results could differ from those estimates.

S Corporation — Income Tax Status — The Company is organized as a Limited Liability Company in the State of Kansas, with the consent of its members, the Company has elected under the Internal Revenue Code to be an S Corporation. In lieu of corporate income taxes, the shareholders of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements.

Advertising — The Company expense advertising production costs as they are incurred and advertising communication costs the first time the advertising takes place.

Note 1 — Summary of Significant Accounting Policies (continued)

Trade Accounts Receivable — Trade accounts receivables are reported at the amount management expects to collect from outstanding balances. Differences between the amount due and the amount management expects to collect are reported in the results of operations of the year in which those differences are determined, with an offsetting entry to a valuation allowance for trade accounts receivable. Balances that still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that accounts receivable is fully collectible; accordingly, no allowance for doubtful accounts is required.

Investments — The Company classifies its marketable securities as "available for sale." Securities classified as "available for sale" are carried in the financial statements at fair value. Realized gains and losses, determined using the first-in, first-out (FIFO) method, are included in earnings; unrealized holding gains and losses are reported in other comprehensive income.

Fair value measurements - The Company has adopted the provisions of FASB ASC 320-10. Under this standard, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between market participants at the measurement date.

In determining the fair value, the Company uses Level 1 valuation as defined in FASB ASC 320-10. Level 1 valuations are based on quoted prices in active markets for identical assets or liabilities that the Association has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

Note 2 — Concentration of Credit Risk

Financial instruments, which potentially subject the Company to concentrations of credit risk, consist principally of temporarily cash investments, accounts receivable due on contracts and costs and estimated earnings in excess of billings on uncompleted contracts. The company places its temporary cash investments with a financial institution; however for the year ended December 31, 2013, the Company had not limited its credit exposure with this financial institution for temporary cash investments in excess of FDIC depository insurance and repurchase agreements from the financial institution secured by securities guaranteed by the United States of America. The Company's credit exposure for the year ended December 31, 2013 was $1,251,209.

Note 2 — Concentration of Credit Risk (continued)

The Company's customers are mainly located within an approximate radius of 500 miles of Lawrence, Kansas. The Company is exposed to a regional concentration of credit risk in accounts receivable due on contracts in the amount of $597,449 as of December 31, 2013, and costs and estimated earnings in excess of billings in uncompleted contracts in the amount of $0 as of December 31, 2013.

Note 3 — Trade Accounts Receivable

Amounts due on contracts as of December 31, 2013, were as follows:

Completed contracts	$	35,984
Progress billing on uncompleted contracts		561,465
Retainage		
	$	597,449

Note 4 — Investments

Available-for-sale securities are carried in the financial statement at fair value. Net unrealized holding losses on available-for-sale securities in the amount of $91,01 for the year ended December 31, 2013, have been included in accumulated other comprehensive income.

The Company's investment in marketable equity securities consists primarily of investment in open/closed end mutual funds. The unrealized losses does not impend on the Company's evaluation of the fair value assessment to be other-than-temporary and the Company's intent and ability to hold these investment for a reasonable period of time sufficient for a forecasted recovery of fair value at December 31, 2013.

Note 5 — Contracts in Progress

Information relative to contracts in progress as of December 31, 2013 is as follows:

Expenditures on uncompleted contracts	$	1,527,760
Estimated net earnings		350,991
		1,878,751
Less billings to date		(2,096,698)
Billings over (under) costs and estimated earnings	$	(217,947)

Note 5 — Contracts in Progress (continued)

Included in accompanying financial statements in:

Cost and estimated earnings in excess of billings on uncompleted contracts	$	—
Billings in excess of costs and estimated earnings on uncompleted contracts		217,947
	$	(217,947)

Note 6 — Property, Plant and Equipment

Construction equipment, vehicles and office equipment are recorded at cost and are depreciated over their estimated useful lives on the straight-line method. Lives vary from 5 to 7 years for equipment and vehicles. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. The depreciation expense for the years ended December 31, 2013 was $8,404.

Property, plant and equipment consisted of the following at December 31, 2013:

Office Equipment	$	38,268
Vehicles		30,000
Accumulated Depreciation		(13,913)
	$	54,355

Note 7 — Paid-in Capital

Prior to January 1, 2001, the Company accounted for capital as a partnership. Effective January 1, 2001, the capital amount was reclassified as paid-in capital in order to be consistent with the Company's current treatment as a subchapter S corporation.

Note 8 — Profit Sharing Plan

The Company provides a 401(k) retirement plan for its employees. At the option of the Company, it may contribute a discretionary percentage to the plan following year-end.

Note 9 — Operating Leases

On April 15, 2011, the Company entered into a two-year lease, to operate at 2029 Becker Drive, Suite 206 in Lawrence, Kansas, commencing June 1, 2011, and continuing through May 31, 2013. The lease was extended for 1 year with an expiration date of May 31, 2014. Rent expense under the lease agreement for the year ended December 31, 2013 totaled $17,112.

On March 11, 2013, the Company entered into a five-year lease to operate at 8871 Ridgeline Blvd, Suite 260 in Denver, Colorado, commencing April 1, 2013, and continuing through March 31, 2016. Rent expense under the lease agreements for the year ended December 31, 2013 totaled $16,615.

Future minimum payments are as follows:

	Lawrence	Denver
2014	$ 7,130	$ 18,881
2015		19,888
2016		5,035
	$ 7,130	$ 43,804

Note 8 — Guarantee of Contract Performance

No more than 18 months following the completion of each project, the Company shall provide the customer a savings report identifying the Actual Energy Savings achieved during a period of 12 consecutive months during the period following the completion.

In the event that the Actual Energy Savings falls short of the specific contract's Energy Savings Guarantee, the Company shall reimburse the customer for the full amount of the difference between the Actual Energy Savings and the Energy Savings Guarantee, as described in the specific contract. Based on the information gathered as part of it monitoring of risks, the Company believes there is only a remote possibility the Actual Energy Savings falls short of the specific contract's Energy Savings Guarantee and the Company will be required to perform under the guarantee.

Note 10 — Subsequent Events

Subsequent events were evaluated through May 9, 2014, which is the date of financial statements were available to be issued.

Note 11 — Risk Management

The Company is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Company carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage.

Exhibit 99.4

360 ENERGY ENGINEERS, LLC
LAWRENCE, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

AND

INDEPENDENT AUDITORS' REPORT

KOHART ACCOUNTING, P.A.

A Professional Association · Certified Public Accountant

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360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

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KOHART ACCOUNTING, P.A.

Christopher Kohart, CPA
chris@kohartaccount.com
Brent Fry
BrentFry@kohartaccount.com

360 Energy Engineers, LLC
2029 Becker Dr
Lawrence, Kansas 66047

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying balance sheet of 360 Energy Engineers, LLC as of December 31, 2012, and the related statements of income and retained earnings and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 360 Energy Engineers, LLC as of December 31, 2012, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

/s/ Kohart Accounting, PA

Kohart Accounting, PA
A Professional Association

901 Kentucky, Suite 306 Lawrence, Kansas 66044 · Ph: 785-856-2882 · Fax: 785-856-2284

360 ENERGY ENGINEERS, LLC

BALANCE SHEET
As of December 31, 2012

ASSETS		
Current Assets		
Cash	$	518,141
Accounts receivable		
Due on contracts, including retainage		154,506
Costs and estimated earnings in excess of billings on uncompleted contracts		56,118
Prepaid expenses and deposits		1,378
Marketable securities		504,784
Total current assets		1,234,927
Property, Plant and Equipment		
Property, plant, and equipment		18,142
Less accumulated depreciation		(5,509)
Total property, plant and equipment		12,633
Total Assets	$	1,247,560
LIABILITIES AND SHAREHOLDER’S EQUITY		
Current Liabilities		
Accounts payable	$	31,382
Billings in excess of costs and estimated earnings on uncompleted contracts		—
Accrued payroll, withholding and payroll taxes		21,858
Total current liabilities		53,240
Shareholder’s Equity		
Paid in capital		50,867
Accumulated other comprehensive income		(3,834)
Retained earnings		1,147,287
Total shareholder’s equity		1,194,320
Total liabilities and shareholder’s equity	$	1,247,560

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF INCOME AND RETAINED EARNINGS
For the year ended December 31, 2012

Earned revenues	$	3,769,309
Costs of earned revenues		2,446,325
Gross margin		1,322,984
Selling, General, and Administrative Expenses		773,025
Earnings from operations		549,958
Other income (expense)		
Interest income		368
Dividend and capital gain income		9,192
Grant income		3,185
Penalties and fines		(353)
Investment fees		(574)
Total other income		11,818
Net Income		561,777

Other comprehensive income (loss)	
Unrealized loss on available-for-sales securities	(3,834)
Total Comprehensive Income	557,943
Shareholder's Equity, January 1	1,128,876
Dividends Paid	(543,365)
Shareholder's Equity, December 31	1,143,453

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC

STATEMENT OF CASH FLOW
For the year ended December 31, 2012

CASH FLOWS FROM OPERATING ACTIVITIES	
Total comprehensive income	$ 557,943
Adjustments to reconcile net income to net cash provided by operations:	
Depreciation	3,840
Unrealized loss(gain)	3,834
(Increase) decrease in current assets	
Accounts receivable - Contracts, including retainage	34,640
Costs and estimated earnings in excess of billings on uncompleted contracts	188,241
Prepaid expenses	13,336
Increase (decrease) in current liabilities	
Accounts payable	(54,368)
Billings in excess of costs and estimated earnings on uncompleted contracts	
Accrued payroll, withholding, and payroll taxes	(17,899)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	729,567
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of marketable securities	(500,000)
Reinvestment of investment income, net of fees	(8,618)
Purchase of property, plant and equipment	(5,267)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(513,885)
CASH FLOWS FROM FINANCING ACTIVITIES	
Additional Paid in Capital	—
Dividends paid	(543,365)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(543,365)
NET INCREASE (DECREASE) IN CASH	(327,682)
CASH AT BEGINNING OF PERIOD	845,824
CASH AT END OF PERIOD	$ 518,141

The accompanying notes are an integral part of these statements.

360 ENERGY ENGINEERS, LLC
Lawrence, Kansas

NOTES TO FINANCIAL STATEMENTS

Note 1 — Summary of Significant Accounting Policies

Company Activities and Operating Cycle — The Company is engaged in the energy services industry. A majority of its contracts are fixed-price type contracts that are completed within a year, although some may extend over one or more years.

Cash and Cash Equivalents — For the purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Revenue Recognition — The Company's revenue is derived primarily form providing engineering services under fixed-fee arrangements. The revenue is recognized on the percentage-of-completion method, measured by the proportion of costs incurred to date to estimated total costs for each job. This method is used because management considers costs incurred to be the best available measure of progress on jobs in process.

The costs of jobs in process include all direct material and labor costs and those indirect costs related to job performance. Selling, general and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted jobs are made in the period in which the revisions are determined. The costs of jobs in process are charged to earnings on the percentage-of-completion method used to recognize revenues.

The asset "Costs and estimated earnings in excess of billings on uncompleted contracts," represent revenues recognized in excess of amounts billed. The liability "Billings in excess of costs and estimated earnings on uncompleted contracts," represent billings in excess of revenues recognized.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during that reporting period. Actual results could differ from those estimates.

S Corporation — Income Tax Status — The Company is organized as a Limited Liability Company in the State of Kansas, with the consent of its members, the Company has elected under the Internal Revenue Code to be an S Corporation. In lieu of corporate income taxes, the shareholders of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements.

Advertising — The Company expense advertising production costs as they are incurred and advertising communication costs the first time the advertising takes place.

Note 1 — Summary of Significant Accounting Policies (continued)

Trade Accounts Receivable — Trade accounts receivables are reported at the amount management expects to collect from outstanding balances. Differences between the amount due and the amount management expects to collect are reported in the results of operations of the year in which those differences are determined, with an offsetting entry to a valuation allowance for trade accounts receivable. Balances that still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that accounts receivable is fully collectible; accordingly, no allowance for doubtful accounts is required.

Investments — The Company classifies its marketable securities as "available for sale." Securities classified as "available for sale" are carried in the financial statements at fair value. Realized gains and losses, determined using the first-in, first-out (FIFO) method, are included in earnings; unrealized holding gains and losses are reported in other comprehensive income.

Fair value measurements - The Company has adopted the provisions of FASB ASC 320-10. Under this standard, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between market participants at the measurement date.

In determining the fair value, the Company uses Level 1 valuation as defined in FASB ASC 320-10. Level 1 valuations are based on quoted prices in active markets for identical assets or liabilities that the Association has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

Note 2 — Concentration of Credit Risk

Financial instruments, which potentially subject the Company to concentrations of credit risk, consist principally of temporarily cash investments, accounts receivable due on contracts and costs and estimated earnings in excess of billings on uncompleted contracts. The company places its temporary cash investments with a financial institution; however for the year ended December 31, 2012, the Company had not limited its credit exposure with this financial institution for temporary cash investments in excess of FDIC depository insurance and repurchase agreements from the financial institution secured by securities guaranteed by the United States of America. The Company's credit exposure for the year ended December 31, 2012 was $778,210.

Note 2 — Concentration of Credit Risk (continued)

On November 9, 2010, the FDIC issued a Final Rule implementing section 343 of the Dodd-Frank Wall Street Reform and Consumer Protection Act that provides for unlimited insurance coverage of noninterest-bearing transaction accounts. Beginning December 31, 2010, through December 31, 2012, all noninterest-bearing transaction accounts are fully insured, regardless of the balance of the account, at all FDIC-insured institutions. The unlimited insurance coverage is available to all depositors, including consumers, businesses, and government entities. This unlimited insurance coverage is separate from, and in addition to, the insurance coverage provided to a depositor's other deposit accounts held at an FDIC-insured institution.

The Company's customers are mainly located within an approximate radius of 500 miles of Lawrence, Kansas. The Company is exposed to a regional concentration of credit risk in accounts receivable due on contracts in the amount of $154,506 as of December 31, 2012, and costs and estimated earnings in excess of billings in uncompleted contracts in the amount of $56,118 as of December 31, 2012.

Note 3 — Trade Accounts Receivable

Amounts due on contracts as of December 31, 2012, were as follows:

Completed contracts	$	52,865
Progress billing on uncompleted contracts		101,641
Retainage		
	$	154,506

Note 4 — Investments

Available-for-sale securities are carried in the financial statement at fair value. Net unrealized holding losses on available-for-sale securities in the amount of $3,834 for the year ended December 31, 2012, have been included in accumulated other comprehensive income. All unrealized losses at December 31, 2012 were held less than 12 months.

The Company's investment in marketable equity securities consists primarily of investment in open/closed end mutual funds. The unrealized losses does not impend on the Company's evaluation of the fair value assessment to be other-than-temporary and the Company's intent and ability to hold these investment for a reasonable period of time sufficient for a forecasted recovery of fair value at December 31, 2012.

Note 5 — Contracts in Progress

Information relative to contracts in progress as of December 31, 2012 is as follows:

Expenditures on uncompleted contracts	$	490,421
Estimated net earnings		355,168
		845,589
Less billings to date		(789,471)
Billings over (under) costs and estimated earnings	$	56,118

Included in accompanying financial statements in:

Cost and estimated earnings in excess of billings on uncompleted contracts	$	56,118
Billings in excess of costs and estimated earnings on uncompleted contracts		—
	$	56,118

Note 6 — Property, Plant, and Equipment

Construction equipment, vehicles and office equipment are recorded at cost and are depreciated over their estimated useful lives on the straight-line method. Lives vary from 5 to 7 years for equipment and vehicles. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. The depreciation expense for the years ended December 31, 2011 was $3,840.

Property, plant and equipment consisted of the following at December 31, 2012:

Office Equipment	$	18,142
Accumulated Depreciation		(5,509)
	$	12,633

Note 7 — Paid-in Capital

Prior to January 1, 2001, the Company accounted for capital as a partnership. Effective January 1, 2001, the capital amount was reclassified as paid-in capital in order to be consistent with the Company's current treatment as a subchapter S corporation.

Note 8 — Guarantee of Contract Performance

No more than 18 months following the completion of each project, the Company shall provide the customer a savings report identifying the Actual Energy Savings achieved during a period of 12 consecutive months during the period following the completion.

In the event that the Actual Energy Savings falls short of the specific contract's Energy Savings Guarantee, the Company shall reimburse the customer for the full amount of the difference between the Actual Energy Savings and the Energy Savings Guarantee, as described in the specific contract. Based on the information gathered as part of it monitoring of risks, the Company believes there is only a remote possibility the Actual Energy Savings falls short of the specific contract's Energy Savings Guarantee and the Company will be required to perform under the guarantee.

Note 9 — Profit Sharing Plan

The Company provides a 401(k) retirement plan for its employees. At the option of the Company, it may contribute a discretionary percentage to the plan following year-end.

Note 10 — Subsequent Events

Subsequent events were evaluated through May 3, 2013, which is the date of financial statements were available to be issued.

Note 11 — Risk Management

The Company is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Company carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage.

Exhibit 99.5

ABACUS RESOURCE MANAGEMENT COMPANY

FINANCIAL STATEMENTS

For the Nine Months Ended September 30, 2014

Kent, Kuykendall & Co., P.C.
Certified Public Accountants
1001 Molalla Avenue, Suite 118
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Stockholders
Abacus Resource Management Company

We have reviewed the accompanying balance sheet of Abacus Resource Management Company (a Corporation) as of September 30, 2014 and the related statements of income, retained earnings and cash flows for the nine months then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Corporation management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issues by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Kent, Kuykendall & Co., P.C.

/s/ Kent, Kuykendall & Co., P.C.

December 29, 2014

ABACUS RESOURCE MANAGEMENT COMPANY
BALANCE SHEET
September 30, 2014

ASSETS		
CURRENT ASSETS		
Cash in checking	$	361,069
Accounts receivable - trade		1,739,118
Retention receivable		432,602
Costs and estimated earnings in excess of billings on uncompleted contracts		428,172
TOTAL CURRENT ASSETS		2,960,961
PROPERTY AND EQUIPMENT, at cost		
Equipment		92,615
Furniture and fixtures		23,667
Office and computer equipment		29,937
Vehicles		164,355
		310,574
Less accumulated depreciation		(166,627)
TOTAL PROPERTY AND EQUIPMENT		143,947
OTHER ASSETS		
Deposits		4,602
TOTAL ASSETS	$	3,109,510

Continued on next page.

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
BALANCE SHEET (Continued)
September 30, 2014

LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable - trade	$	1,230,910
Retention payable		389,921
Billings in excess of costs and estimated earnings on uncompleted contracts		74,702
Sales tax payable		117,845
Current maturities of long-term debt		25,713
TOTAL CURRENT LIABILITIES		1,839,091
LONG-TERM LIABILITIES		
Notes payable - stockholders		40,000
Long-term debt, net of current maturities		47,255
TOTAL LONG-TERM LIABILITIES		87,255
TOTAL LIABILITIES		1,926,346
STOCKHOLDERS' EQUITY		
Common stock, no par value, 2,000 shares authorized and issued		2,000
Retained earnings		1,181,164
TOTAL STOCKHOLDERS' EQUITY		1,183,164
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$	3,109,510

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF INCOME
For the Nine Months Ended September 30, 2014

	Amount	Percent
CONTRACT REVENUES	$ 7,440,272	100.0%
CONTRACT COSTS		
Subcontractors	5,460,186	73.4
Labor	538,408	7.2
Materials and equipment	8,755	0.1
Construction bond fees	110,134	1.5
Travel	17,879	0.2
Permits and fees	19,076	0.3
TOTAL CONTRACT COSTS	6,154,438	82.7
GROSS PROFIT FROM CONTRACTS	1,285,834	17.3
GENERAL AND ADMINISTRATIVE EXPENSES		
Auto expense	22,100	0.3
Business development and warranty	24,381	0.3
Rent	55,104	0.7
Office expense	11,503	0.1
Insurance and bonds	21,794	0.3
Payroll expenses	217,673	2.9
Taxes - other	29,323	0.4
Telephone and internet	13,314	0.2
Travel	9,758	0.1
Depreciation	48,994	0.6
Professional services	22,253	0.3
Business meals and entertainment	4,058	0.1
Computer expenses	26,523	0.4
Dues and subscriptions	850	—
Licenses and permits	636	—
Small equipment	11,378	0.2
Advertising	12,624	0.2
Miscellaneous	5,297	0.1
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	537,563	7.2
TOTAL OPERATING INCOME	748,271	10.1
OTHER EXPENSE		
Interest expense	2,859	(0.1)
TOTAL OTHER EXPENSE	2,859	(0.1)
NET INCOME	$ 745,412	10.0%

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF RETAINED EARNINGS
For the Nine Months Ended September 30, 2014

RETAINED EARNINGS JANUARY 1, 2014	$ 975,752
NET INCOME FOR PERIOD	745,412
STOCKHOLDERS' DISTRIBUTIONS	(540,000)
RETAINED EARNINGS SEPTEMBER 30, 2014	$ 1,181,164

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF CASH FLOWS
For the Nine Months Ended September 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$	745,412
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation		48,994
Increase in accounts receivable		(1,244,649)
Increase in retention receivable		(85,638)
Increase in costs and estimated earnings in excess of billings on uncompleted contracts		(230,357)
Increase in accounts payable		719,265
Increase in retention payable		250,824
Decrease in billings in excess of costs and estimated earnings on uncompleted contracts		(61,276)
Increase in sales tax payable		116,939
NET CASH PROVIDED BY OPERATING ACTIVITIES		259,514
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		(6,428)
NET CASH USED BY INVESTING ACTIVITIES		(6,428)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt		(18,471)
Stockholders' distributions		(540,000)
NET CASH USED BY FINANCING ACTIVITIES		(558,471)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(305,385)
CASH AND CASH EQUIVALENTS, beginning		666,454
CASH AND CASH EQUIVALENTS, ending	$	361,069

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
NOTES TO FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2014

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Abacus Resource Management Company (ARMCO) is a full-service energy services company founded in 1986. ARMCO's core business is identifying and implementing energy conservation projects for its clients throughout the Pacific Northwest.

Operating Cycle

Assets and liabilities related to long-term contracts are included in current assets and current liabilities in the accompanying balance sheets as they will be liquidated in the normal course of contract completion, although this may require more than one year.

Revenue and Cost Recognition on Construction Contracts

The Corporation recognizes revenues from construction contracts on the percentage-of-completion method, measured by the percentage of cost incurred to date to estimated total costs for each contract. This method is used because management considers total cost to be the best available measure of progress on the contracts.

Contract costs include all direct labor, material, subcontract costs, other direct costs and allocated indirect costs related to contract performance. Selling, general and administrative costs are charged to expense when incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance, job conditions, and estimated profitability may result in revisions to costs and income and are recognized in the period in which the revisions are determined.

The asset, "Costs and estimated earnings in excess of billings on uncompleted contracts," represents revenues recognized in excess of amounts billed. The liability, "Billings in excess of costs and estimated earnings on uncompleted contracts," represents billings in excess of revenues recognized.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Corporation considers cash and short-term investments with original maturities of three months or less to be cash equivalents.

The Corporation maintains all of its cash at one bank which, at times, is in excess of federally insured limits. Management monitors the soundness of this financial institution and feels the Corporation's risk is negligible. The Corporation has not experienced any losses in such accounts.

Accounts Receivable

Accounts receivable have been recorded at full value with no provision for doubtful accounts. All accounts receivable are deemed collectible at September 30, 2014.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are recorded at cost and include major expenditures which increase productivity or substantially increase useful lives.

Maintenance, repairs, and minor replacements are charged to expense when incurred. When equipment is sold or otherwise disposed of, the asset and related accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of operations.

The cost of equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed using the straight-line method for financial reporting purposes. Estimated useful lives range from 3 to 5 years.

Advertising Costs

The Corporation expenses the cost of advertising as incurred. Total advertising costs expensed for the nine months ended September 30, 2014 were $12,624.

Income Taxes

Provisions for income taxes have not been provided because the stockholders elected to be treated as an S Corporation for income tax purposes. As such, the corporation income or loss and credits are passed to the stockholders and are combined with their other personal income and deductions to determine taxable income on their individual tax returns. In addition, accelerated depreciation methods are used for tax reporting purposes.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates. Management's estimates and assumptions include, but are not limited to, estimates of contract revenue, costs and gross profit. Management's estimates and assumptions are derived from and are continually evaluated based upon available information, judgment and experience.

Warranties

The Corporation provides a one-year warranty covering defects specific to its portion of contracts on construction projects. The warranty historically has not produced material costs; therefore, the Corporation does not accrue future estimated expense against current operations.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Employees of the Corporation are entitled to paid vacation and paid sick days depending on job classification, length of service, and other factors. It is not practicable for the Corporation to estimate the amount of compensation for future absences. Accordingly, no liability for compensated absences has been recorded in the accompanying financial statements. The Corporation's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 — COSTS AND ESTIMATED EARNINGS ON UNCOMPLETED CONTRACTS

Costs incurred on uncompleted contracts	$	8,920,349

Estimated earnings		2,877,179
		11,797,528
Less billings to date		(11,444,058)
	$	353,470
Included in the accompanying balance sheet under the following captions:		
Costs and estimated earnings in excess of billings on uncompleted contracts	$	428,172
Billings in excess of costs and estimated earnings on uncompleted contracts		(74,702)
	$	353,470

NOTE 3 — LEASING ARRANGEMENTS

The Corporation conducts its operations from facilities that are leased under a 39-month operating lease that will expire on July 31, 2015. The current monthly rent is $4,602 with a rent concession of $594 per month through July 1, 2014.

Future minimum rental payments required under the above operating lease from October 1, 2014 through the expiration of the lease on July 31, 2015 are $46,020.

Total rent expense under all operating leases was $55,104 for the nine months ended September 30, 2014.

NOTE 4 — LINE OF CREDIT

The Corporation has available a line of credit up to $500,000 with KeyBank National Association at an interest rate of prime plus 1.0%. The line is secured by all assets of the Corporation and the personal guarantees of the Corporation’s stockholders. At September 30, 2014, there was no balance due on the line of credit.

NOTE 5 — LONG-TERM DEBT

Long-term debt consists of the following:

		Total		Current Portion
Note payable to Toyota Motor Credit at $566.83 per month including interest at 3.99%. The note is secured by a 2008 Toyota Sequoia.	$	11,479	$	6,461
Note payable to Dodge Credit at $479.76 per month including interest at 5.75%. The note is secured by a 2011 Dodge Ram.		7,815		5,450
Note payable to TD Auto Finance at $652.44 per month including interest at 4.09%. The note is secured by a 2013 Dodge Charger.		22,646		7,034
Note payable to Chrysler Capital at $670.91 per month including interest at 4.59%. The note is secured by a 2014 Dodge Pickup.		31,028		6,768
	$	72,968	$	25,713

Principal payments due on long-term debt using these payment amounts for subsequent years are as follows:

2015	$	25,713
2016		21,795
2017		15,050
2018		8,418
2019		1,992
	$	72,968

NOTE 6 — STOCKHOLDERS’ EQUITY

The Corporation has 2,000 shares of authorized and issued no par stock with a stated value of $1.00 per share.

NOTE 7 — MAJOR CUSTOMERS AND RISK CONCENTRATIONS

Contract revenues consist primarily of contracts with public and non-profit entities located throughout Oregon and Washington.

Accounts receivable from one customer as of September 30, 2014 represents 71% of the total trade accounts receivable balance. The Corporation had two customers which made up approximately 74% of the contract revenues for the nine months ended September 30, 2014.

NOTE 8 — SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

The Corporation uses the indirect method for reporting cash flow.

Cash paid during the period for:

Interest	$	2,859
Excise taxes	$	150

NOTE 9 — SUBSEQUENT EVENTS

The Corporation has evaluated subsequent events through December 29, 2014, which is the date the financial statements were available to be issued.

As of the date of the financial statements, the Corporation was in ongoing negotiations for the sale of the entire Corporation.

Exhibit 99.6

ABACUS RESOURCE MANAGEMENT COMPANY

FINANCIAL STATEMENTS

For the Nine Months Ended September 30, 2013

Kent, Kuykendall & Co., P.C.
Certified Public Accountants
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Stockholders
Abacus Resource Management Company

We have reviewed the accompanying balance sheet of Abacus Resource Management Company (a Corporation) as of September 30, 2013, and the related statements of income, retained earnings and cash flows for the nine months then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Corporation management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issues by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Kent, Kuykendall & Co., P.C.

/s/ Kent, Kuykendall & Co., P.C.

January 7, 2015

ABACUS RESOURCE MANAGEMENT COMPANY
BALANCE SHEET
September 30, 2013

ASSETS		
CURRENT ASSETS		
Cash in checking	$	583,413
Accounts receivable - trade		1,929,403
Retention receivable		344,473
Costs and estimated earnings in excess of billings on uncompleted contracts		262,630
TOTAL CURRENT ASSETS		3,119,919
PROPERTY AND EQUIPMENT, at cost		
Equipment		101,563
Furniture and fixtures		23,078
Office and computer equipment		21,906
Vehicles		129,637
		276,184
Less accumulated depreciation		(110,452)
TOTAL PROPERTY AND EQUIPMENT		165,732
OTHER ASSETS		
Deposits		4,602
TOTAL ASSETS	$	3,290,253

Continued on next page.

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
BALANCE SHEET (Continued)
September 30, 2013

LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable - trade	$	1,535,697
Retention payable		225,331
Billings in excess of costs and estimated earnings on uncompleted contracts		225,906
Sales tax payable		126,187
Current maturities of long-term debt		24,699
TOTAL CURRENT LIABILITIES		2,137,820
LONG-TERM LIABILITIES		
Notes payable - stockholders		40,000
Long-term debt, net of current maturities		57,238
TOTAL LONG-TERM LIABILITIES		97,238
TOTAL LIABILITIES		2,235,058
STOCKHOLDERS' EQUITY		
Common stock, no par value, 2,000 shares authorized and issued		2,000
Retained earnings		1,053,195
TOTAL STOCKHOLDERS' EQUITY		1,055,195
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$	3,290,253

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF INCOME
For the Nine Months Ended September 30, 2013

	Amount	Percent
CONTRACT REVENUES	$ 6,793,234	100.0%
CONTRACT COSTS		
Subcontractors	5,071,169	74.6
Labor	475,738	7.0
Materials and equipment	7,723	0.1
Construction bond fees	79,546	1.2
Travel	11,222	0.2
TOTAL CONTRACT COSTS	5,645,398	83.1
GROSS PROFIT FROM CONTRACTS	1,147,836	16.9
GENERAL AND ADMINISTRATIVE EXPENSES		
Auto expense	26,861	0.4
Business development and warranty	8,336	0.1
Rent	53,633	0.8
Office expense	8,240	0.1
Insurance and bonds	24,533	0.4
Payroll expenses	203,758	3.0
Taxes - other	32,131	0.5
Telephone and internet	13,332	0.2
Travel	8,302	0.1
Depreciation	44,422	0.6
Professional services	28,029	0.4
Business meals and entertainment	4,510	0.1
Computer expenses	16,754	0.2
Dues and subscriptions	580	—
Licenses and permits	756	—
Small equipment	4,887	0.1
Advertising	5,358	0.1
Miscellaneous	5,366	0.1
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	489,788	7.2
TOTAL OPERATING INCOME	658,048	9.7
OTHER INCOME (EXPENSE)		
Interest income	70	—
Interest expense	(3,040)	(0.1)
Loss on disposal of fixed assets	(1,444)	—
TOTAL OTHER INCOME (EXPENSE)	(4,414)	(0.1)
NET INCOME	$ 653,634	9.6%

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF RETAINED EARNINGS
For the Nine Months Ended September 30, 2013

RETAINED EARNINGS JANUARY 1, 2013	$ 1,091,132
NET INCOME FOR PERIOD	653,634
STOCKHOLDERS' DISTRIBUTIONS	(691,571)
RETAINED EARNINGS SEPTEMBER 30, 2013	$ 1,053,195

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF CASH FLOWS
For the Nine Months Ended September 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$	653,634
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation		44,422
Loss on disposal of property and equipment		1,444
Increase in accounts receivable		(1,399,363)
Decrease in retention receivable		987
Increase in costs and estimated earnings in excess of billings on uncompleted contracts		(17,348)
Increase in accounts payable		953,250
Increase in retention payable		109,372
Increase in billings in excess of costs and estimated earnings on uncompleted contracts		122,200
Increase in sales tax payable		96,001
NET CASH PROVIDED BY OPERATING ACTIVITIES		564,599
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in certificates of deposit		100,050
Purchase of property and equipment		(4,665)
NET CASH PROVIDED BY INVESTING ACTIVITIES		95,385
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt		(17,809)
Stockholders' distributions		(691,571)
NET CASH USED BY FINANCING ACTIVITIES		(709,380)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(49,396)
CASH AND CASH EQUIVALENTS, beginning		632,809
CASH AND CASH EQUIVALENTS, ending	$	583,413

See accompanying notes and independent accountants' review report.

ABACUS RESOURCE MANAGEMENT COMPANY
NOTES TO FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2013

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Abacus Resource Management Company (ARMCO) is a full-service energy services company founded in 1986. ARMCO's core business is identifying and implementing energy conservation projects for its clients throughout the Pacific Northwest.

Operating Cycle

Assets and liabilities related to long-term contracts are included in current assets and current liabilities in the accompanying balance sheets as they will be liquidated in the normal course of contract completion, although this may require more than one year.

Revenue and Cost Recognition on Construction Contracts

The Corporation recognizes revenues from construction contracts on the percentage-of-completion method, measured by the percentage of cost incurred to date to estimated total costs for each contract. This method is used because management considers total cost to be the best available measure of progress on the contracts.

Contract costs include all direct labor, material, subcontract costs, other direct costs and allocated indirect costs related to contract performance. Selling, general and administrative costs are charged to expense when incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance, job conditions, and estimated profitability may result in revisions to costs and income and are recognized in the period in which the revisions are determined.

The asset, "Costs and estimated earnings in excess of billings on uncompleted contracts." represents revenues recognized in excess of amounts billed. The liability, "Billings in excess of costs and estimated earnings on uncompleted contracts," represents billings in excess of revenues recognized.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Corporation considers cash and short-term investments with original maturities of three months or less to be cash equivalents.

The Corporation maintains all of its cash at one bank which, at times, is in excess of federally insured limits. Management monitors the soundness of this financial institution and feels the Corporation's risk is negligible. The Corporation has not experienced any losses in such accounts.

Accounts Receivable

Accounts receivable have been recorded at full value with no provision for doubtful accounts. All accounts receivable are deemed collectible at September 30, 2013.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are recorded at cost and include major expenditures which increase productivity or substantially increase useful lives.

Maintenance, repairs, and minor replacements are charged to expense when incurred. When equipment is sold or otherwise disposed of, the asset and related accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of operations.

The cost of equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed using the straight-line method for financial reporting purposes. Estimated useful lives range from 3 to 5 years.

Advertising Costs

The Corporation expenses the cost of advertising as incurred. Total advertising costs expensed in for the nine months ended September 30, 2013 were $5,358.

Income Taxes

Provisions for income taxes have not been provided because the stockholders elected to be treated as an S Corporation for income tax purposes. As such, the corporation income or loss and credits are passed to the stockholders and are combined with their other personal income and deductions to determine taxable income on their individual tax returns. In addition, accelerated depreciation methods are used for tax reporting purposes.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates. Management's estimates and assumptions include, but are not limited to. estimates of contract revenue, costs and gross profit. Management's estimates and assumptions are derived from and are continually evaluated based upon available information, judgment and experience.

Warranties

The Corporation provides a one-year warranty covering defects specific to its portion of contracts on construction projects. The warranty historically has not produced material costs; therefore, the Corporation does not accrue future estimated expense against current operations.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Employees of the Corporation are entitled to paid vacation and paid sick days depending on job classification, length of service, and other factors. It is not practicable for the Corporation to estimate the amount of compensation for future absences. Accordingly, no liability for compensated absences has been recorded in the accompanying financial statements. The Corporation's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 — COSTS AND ESTIMATED EARNINGS ON UNCOMPLETED CONTRACTS

Costs incurred on uncompleted contracts	$	7,313,744
Estimated earnings		1,901,016
		9,214,760
Less billings to date		(9,178,036)
	$	36,724

Included in the accompanying balance sheet under the following captions:		
Costs and estimated earnings in excess of billings on uncompleted contracts	$	262,630
Billings in excess of costs and estimated earnings on uncompleted contracts		(225,906)
	$	36,724

NOTE 3 — LEASING ARRANGEMENTS

The Corporation conducts its operations from facilities that are leased under a 39-month operating lease that will expire on July 31, 2015. The current monthly rent is $4,602 with a rent concession of $594 per month through July 1, 2014.

The following is a schedule of future minimum rental payments required under the above operating lease as of September 30, 2013:

2014	$	49,284
2015		46,020
	$	95,304

Total rent expense under all operating leases was $53,633 for the nine months ended September 30, 2013.

NOTE 4 — LINE OF CREDIT

The Corporation has available a line of credit up to $500,000 with KeyBank National Association at an interest rate of prime plus 1.0%. The line is secured by all assets of the Corporation and the personal guarantees of the Corporation’s stockholders. At September 30, 2013, there was no balance due on the line of credit.

NOTE 5 — LONG-TERM DEBT

Long-term debt consists of the following:

		Total		Current Portion
Note payable to Toyota Motor Credit at $566.83 per month including interest at 3.99%. The note is secured by a 2008 Toyota Sequoia.	$	17,688	$	6,209
Note payable to Dodge Credit at $479.76 per month including interest at 5.75%. The note is secured by a 2011 Dodge Ram.		12,961		5,146
Note payable to Bank of America at $617.61 per month including interest at 4.35%. The note is secured by a 2011 Dodge Truck.		21,889		6,592
Note payable to TD Auto Finance at $652.44 per month including interest at 4.09%. The note is secured by a 2013 Dodge Charger.		29,399		6,752
	$	81,937	$	24,699

Principal payments due on long-term debt using these payment amounts for subsequent years are as follows:

2014	$	24,699
2015		25,827
2016		21,897
2017		8,860
2018		654
	$	81,937

NOTE 6 — STOCKHOLDERS' EQUITY

The Corporation has 2,000 shares of authorized and issued no par stock with a stated value of $1.00 per share.

NOTE 7 — MAJOR CUSTOMERS AND RISK CONCENTRATIONS

Contract revenues consist primarily of contracts with public and non-profit entities located throughout Oregon and Washington.

Accounts receivable from two customers as of September 30, 2013 represents 92% of the total trade accounts receivable balance. The Corporation had three customers which made up approximately 65% of the contract revenues for the nine months ended September 30, 2013.

NOTE 8 — SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

The Corporation uses the indirect method for reporting cash flow.

Cash paid during the period for:

Interest	$	3,040
Excise taxes	$	150

NOTE 9 — SUBSEQUENT EVENTS

The Corporation has evaluated subsequent events through January 7, 2015, which is the date the financial statements were available to be issued.

As of the date of the financial statements, the Corporation was in ongoing negotiations for the sale of the entire Corporation.

Exhibit 99.7

ABACUS RESOURCE MANAGEMENT COMPANY

FINANCIAL STATEMENTS

For the Year Ended December 31, 2013

Kent, Kuykendall & Co., P.C.
Certified Public Accountants
1001 Molalla Avenue, Suite 118
Oregon City, Oregon 97045

CONTENTS

Kent, Kuykendall & Co., P.C.
Certified Public Accountants
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INDEPENDENT AUDITOR'S REPORT

To the Stockholders
Abacus Resource Management Company

Report on the Financial Statement

We have audited the accompanying balance sheet of Abacus Resource Management Company (a Corporation), as of December 31, 2013, and the related statements of income, retained earnings, cash flows and the related notes to the financial statements for the year then ended.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Abacus Resource Management Company as of December 31, 2013, in accordance with accounting principles generally accepted in the United States of America.

Kent, Kuykendall & Co., P.C.

/s/ Kent, Kuykendall & Co., P.C.

December 26, 2014

ABACUS RESOURCE MANAGEMENT COMPANY
BALANCE SHEET
December 31, 2013

ASSETS		
CURRENT ASSETS		
Cash in checking	$	666,454
Accounts receivable - trade		494,469
Retention receivable		346,964
Costs and estimated earnings in excess of billings on uncompleted contracts		197,815
TOTAL CURRENT ASSETS		1,705,702
PROPERTY AND EQUIPMENT, at cost		
Equipment		92,615
Furniture and fixtures		23,666
Office and computer equipment		23,510
Vehicles		164,355
		304,146
Less accumulated depreciation		(117,632)
TOTAL PROPERTY AND EQUIPMENT		186,514
OTHER ASSETS		
Deposits		4,602
TOTAL ASSETS	$	1,896,818

Continued on next page.

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

ABACUS RESOURCE MANAGEMENT COMPANY
BALANCE SHEET (Continued)
December 31, 2013

LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable - trade	$	511,645
Retention payable		139,097
Billings in excess of costs and estimated earnings on uncompleted contracts		135,978
Sales tax payable		907
Current maturities of long-term debt		24,789
TOTAL CURRENT LIABILITIES		812,416
LONG-TERM LIABILITIES		
Notes payable - stockholders		40,000
Long-term debt, net of current maturities		66,650
TOTAL LONG-TERM LIABILITIES		106,650

TOTAL LIABILITIES	919,066
STOCKHOLDERS' EQUITY	
Common stock, no par value, 2,000 shares authorized and issued	2,000
Retained earnings	975,752
TOTAL STOCKHOLDERS' EQUITY	977,752
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 1,896,818

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

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF INCOME
For the Year Ended December 31, 2013

	Amount	Percent
CONTRACT REVENUES	$ 8,732,495	100.0%
CONTRACT COSTS		
Subcontractors	6,114,545	70.1
Labor	605,081	6.9
Materials and equipment	9,821	0.1
Construction bond fees	112,505	1.3
Travel	36,628	0.4
TOTAL CONTRACT COSTS	6,878,580	78.8
GROSS PROFIT FROM CONTRACTS	1,853,915	21.2
GENERAL AND ADMINISTRATIVE EXPENSES		
Auto expense	38,932	0.4
Business development and warranty	8,686	0.1
Rent	91,407	1.0
Office expense	15,593	0.2
Insurance and bonds	25,169	0.3
Payroll expenses	560,659	6.4
Taxes - other	40,377	0.5
Telephone and internet	19,892	0.2
Travel	9,365	0.1
Depreciation	60,065	0.7
Professional services	33,777	0.4
Business meals and entertainment	6,060	0.1
Computer expenses	24,048	0.3
Dues and subscriptions	1,718	—
Licenses and permits	1,263	—
Small equipment	6,440	0.1
Advertising	10,955	0.1
Utilities	3,800	—
Miscellaneous	5,415	0.1
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	963,621	11.0
TOTAL OPERATING INCOME	890,294	10.2
OTHER INCOME (EXPENSE)		
Interest income	70	—
Interest expense	(3,771)	(0.1)
Loss on disposal of fixed assets	(2,893)	—
TOTAL OTHER INCOME (EXPENSE)	(6,594)	(0.1)
NET INCOME	$ 883,700	10.1%

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

ABACUS RESOURCE MANAGEMENT COMPANY

STATEMENT OF RETAINED EARNINGS
For the Year Ended December 31, 2013

RETAINED EARNINGS JANUARY 1, 2013	$	1,091,132
NET INCOME FOR PERIOD		883,700
STOCKHOLDERS' DISTRIBUTIONS		(999,080)
RETAINED EARNINGS DECEMBER 31, 2013	$	975,752

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

ABACUS RESOURCE MANAGEMENT COMPANY
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$	883,700
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation		60,065
Loss on disposal of property and equipment		2,894
Decrease in accounts receivable		35,571
Increase in retention receivable		(1,504)
Decrease in costs and estimated earnings in excess of billings on uncompleted contracts		47,467
Decrease in accounts payable		(70,802)
Increase in retention payable		23,138
Increase in billings in excess of costs and estimated earnings on uncompleted contracts		32,272
Decrease in sales tax payable		(29,279)
NET CASH PROVIDED BY OPERATING ACTIVITIES		983,522
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in certificates of deposit		100,050
Purchase of property and equipment		(42,540)
NET CASH PROVIDED BY INVESTING ACTIVITIES		57,510
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt		35,841
Payments on long-term debt		(44,148)
Stockholders' distributions		(999,080)
NET CASH USED BY FINANCING ACTIVITIES		(1,007,387)
NET INCREASE IN CASH AND CASH EQUIVALENTS		33,645
CASH AND CASH EQUIVALENTS, beginning		632,809
CASH AND CASH EQUIVALENTS, ending	$	666,454

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

ABACUS RESOURCE MANAGEMENT COMPANY
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Abacus Resource Management Company (ARMCO) is a full-service energy services company founded in 1986. ARMCO's core business is identifying and implementing energy conservation projects for its clients throughout the Pacific Northwest.

Operating Cycle

Assets and liabilities related to long-term contracts are included in current assets and current liabilities in the accompanying balance sheets as they will be liquidated in the normal course of contract completion, although this may require more than one year.

Revenue and Cost Recognition on Construction Contracts

The Corporation recognizes revenues from construction contracts on the percentage-of-completion method, measured by the percentage of cost incurred to date to estimated total costs for each contract. This method is used because management considers total cost to be the best available measure of progress on the contracts.

Contract costs include all direct labor, material, subcontract costs, other direct costs and allocated indirect costs related to contract performance. Selling, general and administrative costs are charged to expense when incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance, job conditions, and estimated profitability may result in revisions to costs and income and are recognized in the period in which the revisions are determined.

The asset, "Costs and estimated earnings in excess of billings on uncompleted contracts," represents revenues recognized in excess of amounts billed. The liability, "Billings in excess of costs and estimated earnings on uncompleted contracts," represents billings in excess of revenues recognized.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Corporation considers cash and short-term investments with original maturities of three months or less to be cash equivalents.

The Corporation maintains all of its cash at one bank which, at times, is in excess of federally insured limits. Management monitors the soundness of this financial institution and feels the Corporation's risk is negligible. The Corporation has not experienced any losses in such accounts.

Accounts Receivable

Accounts receivable have been recorded at full value with no provision for doubtful accounts. All accounts receivable are deemed collectible at December 31, 2013.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are recorded at cost and include major expenditures which increase productivity or substantially increase useful lives.

Maintenance, repairs, and minor replacements are charged to expense when incurred. When equipment is sold or otherwise disposed of, the asset and related accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of operations.

The cost of equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed using the straight-line method for financial reporting purposes. Estimated useful lives range from 3 to 5 years.

Advertising Costs

The Corporation expenses the cost of advertising as incurred. Total advertising costs expensed in 2013 were $10,955.

Income Taxes

Provisions for income taxes have not been provided because the stockholders elected to be treated as an S Corporation for income tax purposes. As such, the corporation income or loss and credits are passed to the stockholders and are combined with their other personal income and deductions to determine taxable income on their individual tax returns. In addition, accelerated depreciation methods are used for tax reporting purposes.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates. Management's estimates and assumptions include, but are not limited to, estimates of contract revenue, costs and gross profit. Management's estimates and assumptions are derived from and are continually evaluated based upon available information, judgment and experience.

Warranties

The Corporation provides a one-year warranty covering defects specific to its portion of contracts on construction projects. The warranty historically has not produced material costs; therefore, the Corporation does not accrue future estimated expense against current operations.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Employees of the Corporation are entitled to paid vacation and paid sick days depending on job classification, length of service, and other factors. It is not practicable for the Corporation to estimate the amount of compensation for future absences. Accordingly, no liability for compensated absences has been recorded in the accompanying financial statements. The Corporation's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 — COSTS AND ESTIMATED EARNINGS ON UNCOMPLETED CONTRACTS

Costs incurred on uncompleted contracts	$	7,220,666
Estimated earnings		2,069,567
		9,290,233
Less billings to date		(9,228,396)
	$	61,837
Included in the accompanying balance sheet under the following captions:		
Costs and estimated earnings in excess of billings on uncompleted contracts	$	197,815
Billings in excess of costs and estimated earnings on uncompleted contracts		(135,978)
	$	61,837

NOTE 3 — LEASING ARRANGEMENTS

The Corporation conducts its operations from facilities that are leased under a 39-month operating lease that will expire on July 31, 2015. The current monthly rent is $4,602 with a rent concession of $594 per month through July 1, 2014.

The following is a schedule of future minimum rental payments required under the above operating lease as of December 31, 2013:

2014	$	51,066
2015		32,214
	$	83,280

Total rent expense under all operating leases was $91,407 for 2013.

NOTE 4 — LINE OF CREDIT

The Corporation has available a line of credit up to $500,000 with KeyBank National Association at an interest rate of prime plus 1.0%. The line is secured by all assets of the Corporation and the personal guarantees of the Corporation's stockholders. At December 31, 2013, there was no balance due on the line of credit.

NOTE 5 — LONG-TERM DEBT

Long-term debt consists of the following:

		Total		Current Portion
Note payable to Toyota Motor Credit at $566.83 per month including interest at 3.99%. The note is secured by a 2008 Toyota Sequoia.	$	16,159	$	6,271
Note payable to Dodge Credit at $479.76 per month including interest at 5.75%. The note is secured by a 2011 Dodge Ram.		11,702		5,220
Note payable to TD Auto Finance at $652.44 per month including interest at 4.09%. The note is secured by a 2013 Dodge Charger.		27,737		6,822
Note payable to Chrysler Capital at $670.91 per month including interest at 4.59%. The note is secured by a 2014 Dodge Pickup.		35,841		6,476
	$	91,439	$	24,789

Principal payments due on long-term debt using these payment amounts for subsequent years are as follows:

2014	$	24,789
2015		26,007
2016		18,884
2017		13,910
2018		7,849
	$	91,439

NOTE 6 — STOCKHOLDERS' EQUITY

The Corporation has 2,000 shares of authorized and issued no par stock with a stated value of $1.00 per share.

NOTE 7 — MAJOR CUSTOMERS AND RISK CONCENTRATIONS

Contract revenues consist primarily of contracts with public and non-profit entities located throughout Oregon and Washington.

Accounts receivable from one customer as of December 31, 2013 represents 68% of the total trade accounts receivable balance. The Corporation had three customers which made up approximately 79% of the contract revenues for the year ended December 31, 2013.

NOTE 8 — SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

The Corporation uses the indirect method for reporting cash flow.

Cash paid during the period for:

Interest	$	3,771
Excise taxes	$	150

NOTE 9 — SUBSEQUENT EVENTS

The Corporation has evaluated subsequent events through December 26, 2014, which is the date the financial statements were available to be issued.

As of the date of the financial statements, the Corporation was in ongoing negotiations for the sale of the entire Corporation.

WILLDAN GROUP, INC. AND 360 ENERGY ENGINEERS, LLC
UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

On January 15, 2015, Willdan Group, Inc. (the "Company") acquired substantially all of the assets of 360 Energy Engineers, LLC ("360 Energy") pursuant to the terms of an Asset Purchase Agreement, dated as of January 15, 2015 (the "360 Energy Agreement"), by and among the Company, Willdan Energy Solutions ("WES") and 360 Energy. The unaudited pro forma condensed combined financial statements presented herein are based on, and should be read in conjunction with:

- the Company's historical financial statements and related notes thereto contained in its Annual Report on Form 10-K for the year ended December 27, 2013 filed with the SEC on March 25, 2014;

- the Company's historical financial statements and related notes thereto contained in its Quarterly Report on Form 10-Q for the three and nine months ended September 26, 2014 filed with the SEC on November 6, 2014; and

- 360 Energy's historical financial statements and related notes thereto for the years ended December 31, 2013 and 2012 and the nine months ended September 30, 2014 and 2013 attached to this Form 8-K as Exhibits 99.1, 99.2, 99.3 and 99.4.

The unaudited pro forma condensed consolidated financial statements are prepared in accordance with Article 11 of Regulation S-X. The unaudited pro forma condensed combined balance sheet as of September 26, 2014 reflects the acquisition of 360 Energy as if the acquisition occurred on September 26, 2014. The pro forma condensed consolidated statements of operations for the nine months ended September 26, 2014 and the year ended December 27, 2013 are presented as if the acquisition of 360 Energy occurred on December 28, 2013 and December 29, 2012, respectively. The pro forma adjustments are described in the accompanying notes and are based upon information and assumptions available at the time of the filing of this report on Form 8-K/A.

We present the pro forma financial statements for informational purposes only. The pro forma financial statements are not necessarily indicative of what our financial position or results of operations would have been had we completed the acquisition as of the dates indicated. In addition, the pro forma financial statements do not purport to project the future financial position or operating results of the combined company.

We prepared the pro forma financial statements using the acquisition method of accounting. The total purchase price is $15,000,000, consisting of (i) $4,875,000 in cash paid at closing, (ii) 47,348 shares of Common Stock, par value $0.01 per share, of the Company ("Common Stock") equaling $625,000 based on the volume-weighted average price of shares of Common Stock for the ten trading days immediately prior to, but not including, the closing date of the 360 Energy acquisition, (iii) $3,000,000 aggregate principal amount of a promissory note issued to 360 Energy and (iv) expected earn-out payments of $6,500,000 in cash, payable at the end of the Company's and WES's 2015, 2016 and 2017 fiscal years, if certain financial targets of WES's division made up of the assets acquired from, and former employees of, 360 Energy are met during such fiscal years. The total purchase price is allocated to the net tangible and identifiable intangible assets of 360 Energy acquired, based on their respective fair values. The final purchase price is based on management's current estimate of the expected earn-out payments and the purchase price allocation is dependent upon valuations and other studies that have not progressed to a stage where there is sufficient information to make a definitive allocation. The final purchase price and the purchase price allocation pro forma adjustments are preliminary and have been made using our best judgment given the information currently available solely for the purpose of providing the pro forma financial statements. The final purchase price allocation and its effect on results of operations may differ significantly from the pro forma amounts included in the pro forma financial statements. These amounts represent management's best estimate as of the date of this Form 8-K/A.

WILLDAN GROUP, INC. AND 360 ENERGY ENGINEERS, LLC
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEETS
AS OF SEPTEMBER 26, 2014

	Company Historical	Pro Forma Adjustments	Combined Pro Forma
Assets			
Current assets:			
Cash and cash equivalents	$ 13,374,000	$ (2,875,000)(a)	$ 10,499,000
Accounts receivable, net	14,100,000	—	14,100,000
Costs and estimated earnings in excess of billings on uncompleted contracts	14,046,000	—	14,046,000
Other receivables	888,000	—	888,000
Prepaid expenses and other current assets	1,375,000	41,000(b)	1,416,000
Total current assets	43,783,000	(2,834,000)	40,949,000
Equipment and leasehold improvements, net	1,015,000	153,000(c)	1,168,000
Goodwill	—	13,769,000(d)	13,769,000
Other intangible assets, net	—	1,037,000(e)	1,037,000
Other assets	554,000	—	554,000
Deferred income taxes, net of current portion	4,968,000	—	4,968,000
Total assets	$ 50,320,000	$ 12,125,000	$ 62,445,000
Liabilities and Stockholders' Equity			
Current liabilities:			
Excess of outstanding checks over bank balance	1,136,000	$ —	$ 1,136,000
Borrowings under line of credit	—	2,000,000(f)	2,000,000
Accounts payable	4,198,000	—	4,198,000
Purchase price payable	—	756,000(g)	756,000
Accrued liabilities	8,722,000	—	8,722,000
Billings in excess of costs and estimated earnings on uncompleted contracts	4,430,000	—	4,430,000
Current portion of notes payable	—	1,000,000(h)	1,000,000

Current portion of capital lease obligations	261,000	—	261,000
Current portion of deferred income taxes	3,205,000	—	3,205,000
Total current liabilities	21,952,000	3,756,000	25,708,000
Purchase price payable, less current portion	—	5,744,000(g)	5,744,000
Notes payable, less current portion	—	2,000,000(h)	2,000,000
Capital lease obligations, less current portion	222,000	—	222,000
Deferred lease obligations	34,000	—	34,000
Total liabilities	22,208,000	11,500,000	33,708,000
Commitments and contingencies			
Stockholders' equity:			
Preferred stock, $0.01 par value, 10,000,000 shares authorized, no shares issued and outstanding	—	—	—
Common stock, $0.01 par value, 40,000,000 shares authorized; 7,634,000 and 7,375,000 shares issued and outstanding at January 2, 2015 and December 27, 2013, respectively	75,000		75,000
Additional paid-in capital	35,183,000	625,000(i)	35,808,000
Accumulated deficit	(7,146,000)	—	(7,146,000)
Total stockholders' equity	28,112,000	625,000	28,737,000
Total liabilities and stockholders' equity	$ 50,320,000	$ 12,125,000	$ 62,445,000

Notes to Unaudited Pro Forma Condensed Combined Balance Sheets

The following are explanations of the amounts included in the accompanying pro forma condensed consolidated balance sheets:

(a) Reflects cash payable at closing offset by Willdan drawing $2.0 million on the delayed draw term loan.

(b) Reflects estimated prepaids and other assets acquired.

(c) Reflects estimated equipment and leasehold improvements acquired.

(d) Reflects estimated goodwill resulting from the acquisition.

(e) Reflects estimated identifiable intangible assets acquired, which include backlog and non-compete agreements.

(f) Reflects current debt incurred as a result of the acquisition.

(g) Reflects estimated current and non-current portions of contingent consideration.

(h) Reflects the current and non-current portions of the seller's notes entered into as part of the acquisition.

(i) Reflects the stock issued in connection with the acquisition.

WILLDAN GROUP, INC. AND 360 ENERGY ENGINEERS, LLC
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATION
FOR THE FISCAL YEAR ENDED DECEMBER 27, 2013 AND THE NINE MONTHS ENDED SEPTEMBER 26, 2014

	Fiscal Year ended December 27, 2013			Fiscal Nine Months ended September 26, 2014		
	Company Historical (A)	Pro Forma Adjustments (B)	Combined Pro forma	Company Historical (A)	Pro Forma Adjustments (B)	Combined Pro forma
Contract revenue	$ 85,510,000	$ 7,360,000	$ 92,870,000	$ 77,843,000	$ 9,949,000	$ 87,792,000
Direct costs of contract revenue:						
Salaries and wages	24,098,000	421,000	24,519,000	20,495,000	466,000	20,961,000
Subconsultant services and other direct costs	24,831,000	4,795,000	29,626,000	25,471,000	5,781,000	31,252,000
Total direct costs of contract revenue	48,929,000	5,216,000	54,145,000	45,966,000	6,247,000	52,213,000
General and administrative expenses:						
Salaries and wages, payroll taxes and employee benefits	20,555,000	688,000	21,243,000	15,376,000	698,000	16,074,000
Facilities and facility related	4,654,000	47,000	4,701,000	3,271,000	44,000	3,315,000
Stock-based compensation	150,000	—	150,000	174,000	—	174,000
Depreciation and amortization	517,000	342,000	859,000	329,000	305,000	634,000
Lease abandonment (recovery), net	30,000	—	30,000	—	—	—
Other	8,067,000	217,000	8,284,000	6,823,000	235,000	7,058,000
Total general and administrative expenses	33,973,000	1,294,000	35,267,000	25,973,000	1,282,000	27,255,000
Income from operations	2,608,000	850,000	3,458,000	5,904,000	2,420,000	8,324,000

Other income (expense):						
Interest income	10,000	—	10,000	4,000	—	4,000
Interest expense	(94,000)	(153,000)	(247,000)	(11,000)	(117,000)	(128,000)
Other, net	238,000	—	238,000	116,000	31,000	147,000
Total other income (expense)	154,000	(153,000)	1,000	109,000	(86,000)	23,000
Income before income taxes	2,762,000	697,000	3,459,000	6,013,000	2,334,000	8,347,000
Income tax expense (benefit)	132,000	279,000	411,000	(1,356,000)	995,000	(421,000)
Net income	$ 2,630,000	$ 418,000	$ 3,048,000	$ 7,369,000	$ 1,399,000	$ 8,768,000
Earnings per share:						
Basic	$ 0.36		$ 0.41	$ 0.99		$ 1.17
Diluted	$ 0.35		$ 0.40	$ 0.96		$ 1.13
Weighted-average shares outstanding:						
Basic	7,355,000	47,000	7,402,000	7,440,000	47,000	7,487,000
Diluted	7,495,000	47,000	7,542,000	7,700,000	47,000	7,747,000

Notes to Unaudited Pro Forma Condensed Combined Statements of Operations

The following are explanations of the amounts included in the accompanying pro forma condensed consolidated statements of operations:

(A) Company Historical

Reflects our historical condensed consolidated statements of operations for the months ended September 26, 2014 and the year ended December 27, 2013.

(B) Pro Forma Adjustments

The pro forma condensed consolidated statements of operations for the nine months ended September 26, 2014 and the year ended December 27, 2013 are presented as if the acquisition of 360 Energy occurred on December 28, 2013 and December 29, 2012, respectively. The pro forma adjustments to the historical financial statements of 360 Energy are computed as follows:

	Fiscal Year Ended December 27, 2013			**Fiscal Nine Months Ended September 26, 2014**		
	360 Energy Historical (1)	**Adjustments**	**Pro Forma Adjustments**	**360 Energy Historical (1)**	**Adjustments**	**Pro Forma Adjustments**
Contract revenue	$ 7,360,000	$ —	$ 7,360,000	$ 9,949,000	$ —	$ 9,949,000
Direct costs of contract revenue:						
Salaries and wages	421,000	—	421,000	466,000	—	466,000
Subconsultant services and other direct costs	4,795,000	—	4,795,000	5,781,000	—	5,781,000
Total direct costs of contract revenues	5,216,000	—	5,216,000	6,247,000	—	6,247,000
General and administrative expenses:						
Salaries and wages, payroll taxes and employee benefits	688,000	—	688,000	698,000	—	698,000
Facilities and facilities related	47,000	—	47,000	44,000	—	44,000
Stock-based compensation	—	—	—	—	—	—
Depreciation and amortization	8,000	334,000(2)	342,000	16,000	289,000(2)	305,000
Lease abandonment (recovery), net	—	—	—	—	—	—
Other	217,000	—	217,000	235,000	—	235,000
Total general and administrative expenses	960,000	334,000	1,294,000	993,000	289,000	1,282,000
Income (loss) from operations	1,184,000	(334,000)	850,000	2,709,000	(289,000)	2,420,000
Other income (expense):						
Interest income	—	—	—	—	—	—
Interest expense	—	(153,000)(3)	(153,000)	—	(117,000)(3)	(117,000)
Other, net	—	—	—	31,000	—	31,000
Total other income (expense)	—	(153,000)	(153,000)	31,000	(117,000)	(86,000)
Income (loss) before income taxes	1,184,000	(487,000)	697,000	2,740,000	(406,000)	2,334,000
Income tax expense (benefit)	—	279,000(4)	279,000	—	935,000(4)	935,000
Net income (loss)	$ 1,184,000	$ (766,000)	$ 418,000	$ 2,740,000	$ (1,341,000)	$ 1,399,000

(1) Reflects 360 Energy's condensed statement of operations for the nine months ended September 26, 2014 and the year ended December 27, 2013.

(2) Reflects amortization of the preliminary estimated fair values of intangible assets related to the value of 360 Energy's existing contracts and non-competes. The amount is comprised of amortization for the twelve and nine months, respectively.

(3) Reflects increased interest expense resulting from the borrowing of \$2.0 million based on the current interest rate of 2.75% under the Company's revolving credit facility. Loans made under the Company's revolving line of credit accrue interest at either (i) a floating rate equal to 0.75% above the base rate in effect from time to time or (ii) a floating rate of 1.75% above LIBOR, with the interest rate to be selected by the Company. Also included in interest expense is the interest expense related to the seller note.

(4) Reflects increased income tax expense resulting from 360 Energy no longer qualifying as an S Corporation due to the acquisition of Abacus by the Company, partially offset by decreased income tax expense for the Company as a result of increased interest expense discussed in (3) above. The pro forma income tax expense adjustment also reflects the income tax expense on the effect of deducting the amortization discussion in (2) above.

WILLDAN GROUP, INC. AND ABACUS RESOURCE MANGEMENT COMPANY
UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

On January 15, 2015, Willdan Group, Inc. (the "Company") acquired all the outstanding shares of Abacus Resource Management ("Abacus") pursuant to the terms of a stock purchase agreement, dated as of January 15, 2015, by and among the Company, Willdan Energy Solutions, Inc. ("WES"), Abacus and Mark Kinzer and Steve Rubbert (the "Abacus Shareholders"). The unaudited pro forma condensed combined financial statements presented herein are based on, and should be read in conjunction with:

- the Company's historical financial statements and related notes thereto contained in its Annual Report on Form 10-K for the year ended December 27, 2013 filed with the SEC on March 25, 2014;
- the Company's historical financial statements and related notes thereto contained in its Quarterly Report on Form 10-Q for the three and nine months ended September 26, 2014 filed with the SEC on November 6, 2014; and
- Abacus's historical financial statements and related notes thereto for the year ended December 31, 2013 and the nine months ended September 30, 2014 and 2013 attached to this Form 8-K as Exhibits 99.5, 99.6, and 99.7.

The unaudited pro forma condensed consolidated financial statements are prepared in accordance with Article 11 of Regulation S-X. The unaudited pro forma condensed combined balance sheet as of September 26, 2014 reflects the acquisition of Abacus as if the acquisition occurred on September 26, 2014. The pro forma condensed consolidated statements of operations for the nine months ended September 26, 2014 and the year ended December 27, 2013 are presented as if the acquisition of Abacus occurred on December 28, 2013 and December 29, 2012, respectively. The pro forma adjustments are described in the accompanying notes and are based upon information and assumptions available at the time of the filing of this report on Form 8-K/A. The accompanying unaudited pro forma condensed consolidated financial statements should be read in conjunction with our historical consolidated financial statements and the accompanying notes.

We present the pro forma financial statements for informational purposes only. The pro forma financial statements are not necessarily indicative of what our financial position or results of operations would have been had we completed the acquisition as of the dates indicated. In addition, the pro forma financial statements do not purport to project the future financial position or operating results of the combined company.

We prepared the pro forma financial statements using the acquisition method of accounting. The total purchase price is $6,150,000, consisting of (i) $2,500,000 in cash paid at closing (subject to certain post-closing adjustments), (ii) 75,758 shares of Common Stock, par value $0.01 per share, of the Company ("Common Stock") equaling $1,000,000 based on the volume-weighted average price of shares of the Common Stock for the ten trading days immediately prior to, but not including, the closing date of the Abacus Acquisition, (iii) $1,250,000 aggregate principal amount of promissory notes issued to the Abacus Shareholders and (iv) expected earn-out payments of $1,400,000 in cash, payable at the end of the Company's and WES's 2015 and 2016 fiscal years, if certain financial targets of Abacus are met during such fiscal years. The total purchase price is allocated to the net tangible and identifiable intangible assets of Abacus acquired, based on their respective fair values. The final purchase price is based on management's current estimate of the expected earn-out payments and the purchase price allocation is dependent upon valuations and other studies that have not progressed to a stage where there is sufficient information to make a definitive allocation. The final purchase price and the purchase price allocation pro forma adjustments are preliminary and have been made using our best judgment given the information currently available solely for the purpose of providing the pro forma financial statements. The final purchase price allocation and its effect on results of operations may differ significantly from the pro forma amounts included in the pro forma financial statements. These amounts represent management's best estimate as of the date of this Form 8-K/A.

WILLDAN GROUP, INC. AND ABACUS RESOURCE MANGEMENT COMPANY
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEETS
AS OF SEPTEMBER 26, 2014

	Company Historical	Pro Forma Adjustments	Combined Pro Forma
Assets			
Current assets:			
Cash and cash equivalents	$ 13,374,000	$ (500,000)(a)	$ 12,874,000
Accounts receivable, net	14,100,000	—	14,100,000
Costs and estimated earnings in excess of billings on uncompleted contracts	14,046,000	—	14,046,000
Other receivables	888,000	—	888,000
Prepaid expenses and other current assets	1,375,000	86,000(b)	1,461,000
Total current assets	43,783,000	(414,000)	43,369,000
Equipment and leasehold improvements, net	1,015,000	104,000(c)	1,119,000
Goodwill	—	7,348,000(d)	7,348,000
Other intangible assets. net	—	287,000(e)	287,000
Other assets	554,000	—	554,000
Deferred income taxes, net of current portion	4,968,000	—	4,968,000
Total assets	$ 50,320,000	$ 7,325,000	$ 57,645,000
Liabilities and Stockholders' Equity			
Current liabilities:			
Excess of outstanding checks over bank balance	1,136,000	$ —	$ 1,136,000
Borrowings under line of credit	—	2,000,000(f)	2,000,000
Accounts payable	4,198,000	1,070,000(g)	5,268,000
Purchase price payable	—	560,000(h)	560,000
Accrued liabilities	8,722,000	605,000(i)	9,327,000

Billings in excess of costs and estimated earnings on uncompleted contracts	4,430,000	—	4,430,000
Current portion of notes payable	—	625,000(j)	625,000
Current portion of capital lease obligations	261,000	—	261,000
Current portion of deferred income taxes	3,205,000	—	3,205,000
Total current liabilities	21,952,000	4,860,000	26,812,000
Purchase price payable, less current portion	—	840,000(h)	840,000
Notes payable, less current portion	—	625,000(j)	625,000
Capital lease obligations, less current portion	222,000	—	222,000
Deferred lease obligations	34,000	—	34,000
Total liabilities	22,208,000	6,325,000	28,533,000
Commitments and contingencies			
Stockholders' equity:			
Preferred stock, $0.01 par value, 10,000,000 shares authorized, no shares issued and outstanding	—	—	—
Common stock, $0.01 par value, 40,000,000 shares authorized; 7,634,000 and 7,375,000 shares issued and outstanding at January 2, 2015 and December 27, 2013, respectively	75,000		75,000
Additional paid-in capital	35,183,000	1,000,000(k)	36,183,000
Accumulated deficit	(7,146,000)	—	(7,146,000)
Total stockholders' equity	28,112,000	1,000,000	29,112,000
Total liabilities and stockholders' equity	$ 50,320,000	$ 7,325,000	$ 57,645,000

Notes to Unaudited Pro Forma Condensed Combined Balance Sheets

The following are explanations of the amounts included in the accompanying pro forma condensed consolidated balance sheets:

(a) Reflects cash payable at closing offset by Willdan drawing $2 million on the delayed draw term loan.

(b) Reflects estimated other receivables acquired.

(c) Reflects estimated equipment and leasehold improvements acquired.

(d) Reflects estimated goodwill resulting from the acquisition.

(e) Reflects estimated identifiable intangible assets acquired, which include backlog and non-compete agreements.

(f) Reflects current debt incurred as a result of the acquisition.

(g) Reflects estimated accounts payable acquired.

(h) Reflects estimated current and non-current portions of contingent consideration.

(i) Reflects estimated accrued liabilities acquired.

(j) Reflects the current and non-current portions of the seller's notes entered into as part of the acquisition.

(k) Reflects the stock issued in connection with the acquisition.

WILLDAN GROUP, INC. AND ABACUS RESOURCE MANGEMENT COMPANY
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATION
FOR THE FISCAL YEAR ENDED DECEMBER 27, 2013 AND THE NINE MONTHS ENDED SEPTEMBER 26, 2014

	Fiscal Year ended December 27, 2013			Fiscal Nine Months ended September 26, 2014		
	Company Historical (A)	Pro Forma Adjustment (B)	Combined Pro forma	Company Historical (A)	Pro Forma Adjustment (B)	Combined Pro forma
Contract revenue	$ 85,510,000	$ 8,732,000	$ 94,242,000	$ 77,843,000	$ 7,440,000	$ 85,283,000
Direct costs of contract revenue:						
Salaries and wages	24,098,000	605,000	24,703,000	20,495,000	538,000	21,033,000
Subconsultant services and other direct costs	24,831,000	6,273,000	31,104,000	25,471,000	5,616,000	31,087,000
Total direct costs of contract revenue	48,929,000	6,878,000	55,807,000	45,966,000	6,154,000	52,120,000
General and administrative expenses:						
Salaries and wages, payroll taxes and employee benefits	20,555,000	561,000	21,116,000	15,376,000	218,000	15,594,000
Facilities and facilities related	4,654,000	111,000	4,765,000	3,271,000	68,000	3,339,000
Stock-based compensation	150,000	—	150,000	174,000	—	174,000

Depreciation and amortization	517,000	220,000	737,000	329,000	228,000	557,000
Lease abandonment (recovery), net	30,000	—	30,000	—	—	—
Other	8,067,000	191,000	8,258,000	6,823,000	174,000	6,997,000
Total general and administrative expenses	33,973,000	1,083,000	35,056,000	25,973,000	688,000	26,661,000
Income from operations	2,608,000	771,000	3,379,000	5,904,000	598,000	6,502,000
Other income (expense):						
Interest income	10,000	—	10,000	4,000	—	4,000
Interest expense	(94,000)	(96,000)	(190,000)	(11,000)	(76,000)	(87,000)
Other, net	238,000	(3,000)	235,000	116,000	—	116,000
Total other income (expense)	154,000	(99,000)	55,000	109,000	(76,000)	33,000
Income (loss) before income taxes	2,762,000	672,000	3,434,000	6,013,000	522,000	6,535,000
Income tax expense (benefit)	132,000	269,000	401,000	(1,356,000)	209,000	(1,147,000)
Net income	$ 2,630,000	$ 403,000	$ 3,033,000	$ 7,369,000	$ 313,000	$ 7,682,000
Earnings per share:						
Basic	$ 0.36		$ 0.41	$ 0.99		$ 1.02
Diluted	$ 0.35		$ 0.40	$ 0.96		$ 0.99
Weighted-average shares outstanding:						
Basic	7,355,000	76,000	7,431,000	7,440,000	76,000	7,516,000
Diluted	7,495,000	76,000	7,571,000	7,700,000	76,000	7,776,000

Note to Unaudited Pro Forma Condensed Consolidated Statements of Operations

The following are explanations of the amounts included in the accompanying pro forma condensed consolidated statements of operations:

(A) Company Historical

Reflects our historical condensed consolidated statements of operations for the months ended September 26, 2014 and the year ended December 27, 2013.

(B) Pro Forma Adjustment

Our pro forma condensed consolidated statements of operations for the nine months ended September 26, 2014 and the year ended December 27, 2013 is presented as if our acquisition of Abacus on January 15, 2015 closed as of the first day of each of the respective periods presented. The pro forma adjustments to the historical financial statements of Abacus are computed as follows:

	Fiscal Year Ended December 27, 2013			Fiscal Nine Months Ended September 26, 2014		
	Abacus Historical (1)	Adjustments	Pro Forma Adjustment	Abacus Historical (1)	Adjustment	Pro Forma Adjustment
Contract revenue	$ 8,732,000	$ —	$ 8,732,000	$ 7,440,000	$ —	$ 7,440,000
Direct costs of contract revenue:						
Salaries and wages	605,000	—	605,000	538,000	—	538,000
Subconsultant services and other direct costs	6,273,000	—	6,273,000	5,616,000	—	5,616,000
Total direct costs of contract revenues	6,878,000	—	6,878,000	6,154,000	—	6,154,000
General and administrative expenses:						
Salaries and wages, payroll taxes and employee benefits	561,000	—	561,000	218,000	—	218,000
Facilities and facilities related	111,000	—	111,000	68,000	—	68,000
Stock-based compensation	—	—	—			
Depreciation and amortization	35,000	185,000(2)	220,000	49,000	179,000(2)	228,000
Lease abandonment (recovery), net	—	—	—	—	—	—
Other	191,000	—	191,000	174,000	—	174,000
Total general and administrative expenses	898,000	185,000	1,083,000	509,000	179,000	688,000
Income (loss) from operations	956,000	(185,000)	771,000	777,000	(179,000)	598,000
Other income (expense):						
Interest income	—	—	—	—	—	—
Interest expense	(4,000)	(92,000)(3)	(96,000)	(3,000)	(73,000)(3)	(76,000)
Other, net	(3,000)	—	(3,000)	—	—	—
Total other income (expense)	(7,000)	(92,000)	(99,000)	(3,000)	(73,000)	(76,000)
Income (loss) before income taxes	949,000	(277,000)	672,000	774,000	(252,000)	522,000
Income tax expense (benefit)	40,000	229,000(4)	269,000	29,000	180,000(4)	209,000
Net income (loss)	$ 909,000	$ (506,000)	$ 403,000	$ 745,000	$ (432,000)	$ 313,000

(1) Reflects Abacus' condensed statement of operations for the nine months ended September 26, 2014 and the year ended December 27, 2013.

(2) Reflects amortization of the preliminary estimated fair values of intangible assets related to the value of Abacus' existing contracts and non-competes. The amount is comprised of amortization for the twelve and nine months, respectively.

(3) Reflects increased interest expense resulting from the borrowing of $2.0 million based on the current interest rate of 2.75% under the Company's revolving credit facility. Loans made under the Company's revolving line of credit accrue interest at either (i) a floating rate equal to 0.75% above the base rate in effect from time to time or (ii) a floating rate of 1.75% above LIBOR, with the interest rate to be selected by the Company. Also included in interest expense is the interest expense related to the seller note.

(4) Reflects increased income tax expense resulting from Abacus no longer qualifying as an S Corporation due to the acquisition of Abacus by the Company, partially offset by decreased income tax expense for the Company as a result of increased interest expense discussed in (3) above. The pro forma income tax expense adjustment also reflects the income tax expense on the effect of deducting the amortization discussion in (2) above.