PostRock Energy Corp
Form 11-K
June 29, 2015

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2014

or

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File No. 001-34635

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

PostRock Energy Services Corporation 401(k) Profit Sharing Plan

B. Name of the issuer of the securities held pursuant to the plan and the address of its principal executive office:

PostRock Energy Corporation

210 Park Avenue

Oklahoma City, OK 73102

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

FORM 11-K

TABLE OF CONTENTS

All other schedules required by 29 CFR 2520.103-10 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, are not applicable and have been omitted.

Report of Independent Registered Public Accounting Firm

To the Participants and Plan Administrator of the

PostRock Energy Services Corporation 401(k) Profit Sharing Plan

We have audited the accompanying statement of net assets available for benefits of the PostRock Energy Services Corporation 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. 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 provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2014 and the changes in the net assets available for benefits for the year ended December 31, 2014, in conformity with accounting principles generally accepted in the United States of America.

The accompanying supplemental schedule of assets (held at end of year) as of December 31, 2014, has been subjected to audit procedures performed in conjunction with the audit of the Plan's financial statements. The supplemental schedule is the responsibility of the Plan's management. Our audit procedures included determining whether the supplemental schedule reconciles to the financial statements or the underlying accounting and other records, as applicable and performing procedures to test the completeness and accuracy of the information presented in the supplemental schedule. In forming our opinion on the supplemental schedule, we have evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. In our opinion, the supplemental schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

/s/ BDO USA, LLP

Houston, Texas
June 29, 2015

Report of Independent Registered Public Accounting Firm

To the Participants and Plan Administrator of the

PostRock Energy Services Corporation 401(k) Profit Sharing Plan

We have audited the accompanying statement of net assets available for benefits of the PostRock Energy Services Corporation 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2013. This financial statement is the responsibility of the Plan's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). 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 provides a reasonable basis for our opinion.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

/s/ UHY LLP

Houston, Texas

June 30, 2014

3

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2013	2014
Assets		
Investments, at fair value	$ 5,271,390	$ 5,249,455
Notes receivable from participants	192,909	267,552
Employee contributions receivable	20,645	—
Net assets available for benefits	$ 5,484,944	$ 5,517,007

See accompanying notes to financial statements

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31, 2014
Additions to net assets	
Investment income	
Dividend income from mutual funds	$ 2,626
Net appreciation in fair value of common collective trusts	273,943
Net appreciation in fair value of pooled separate accounts	3,056
Net appreciation in fair value of mutual funds	15,953
Total investment income	295,578
Interest on notes receivable from participants	9,559
Contributions	
Participants	572,115
Employer	598,819
Rollovers	52,440
Total contributions	1,223,374
Total additions to net assets	1,528,511
Deductions from net assets	
Benefits paid to participants	870,389
Net depreciation in fair value of employer securities	622,862
Administrative fees	3,197
Total deductions from net assets	1,496,448
Net increase in net assets available for benefits	32,063
Net assets available for benefits	
Beginning of year	5,484,944
End of year	$ 5,517,007

See accompanying notes to financial statements

5

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

Note A – Description of Plan

The following description of the PostRock Energy Services Corporation 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan for a more complete description of the Plan's provisions.

General: The Plan was established effective June 1, 2001, as a defined contribution plan covering all eligible employees as defined in the Plan. The Plan, sponsored by PostRock Energy Services Corporation (the "Employer" or "Plan Administrator"), has an income deferral feature under Section 401(k) of the Internal Revenue Code, as amended ("IRC") and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and any subsequent amendments.

Administration of the Plan: Effective January 1, 2013, Principal Life Insurance Company ("Principal") became the trustee and recordkeeper for the Plan.

Eligibility: Eligible employees 21 years of age or older may participate in the Plan on the first day of calendar month following completion of 90 days of service ("entry date"). Employees that are covered under a collective bargaining agreement and leased employees are not eligible to participate.

Contributions: The Plan has an automatic enrollment feature whereby all eligible employees will be deemed to have automatically elected to have 3% of their compensation as defined in the Plan ("compensation") withheld from their payroll checks once they become eligible to participate in the Plan on their entry date, unless the employee affirmatively elects otherwise. In addition, participants may elect to defer up to 100% of their compensation during any plan year on either a pre-tax or an after-tax basis as a Roth elective deferral ("Roth after-tax"), subject to a maximum imposed by the IRC. A participant who is at least age 50 at the end of a plan year may elect to make pre-tax and/or Roth after-tax catch-up contributions in addition to the participant's regular pre-tax and/or Roth after-tax contributions to the Plan for that year. The Employer may make discretionary matching contributions (during each pay period) on up to the first 6% of a participant's compensation provided that the maximum amount of the discretionary matching contributions for a plan year will not exceed 6% of the participant's compensation. For the year ended December 31, 2014, the Employer made discretionary matching contributions of approximately $230,000. In addition, the Employer may also make an annual discretionary profit sharing contribution to participants. For the year ended December 31, 2014, the Employer made discretionary profit sharing contributions of approximately $372,000.

Rollover Contributions: Generally, if a participant received a qualified distribution from another plan as defined by the IRC, the participant can deposit or rollover those funds into the Plan if approved by the Plan Administrator.

Participant Accounts: Each participant’s account is credited with the allocation of (a) participant’s contribution, (b) the Employer’s discretionary matching contributions, if any, (c) the Employer’s discretionary profit sharing contributions, if any, and (d) plan earnings less plan expenses. Allocations are based on either the participant’s compensation or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting: Participants are fully vested in their salary deferral contributions and earnings allocated thereon. Vesting in the Employer’s discretionary matching contributions as well as Employer’s discretionary profit sharing contributions, if any, and earnings attributable thereon, are based on the participant’s years of service. Upon the completion of one year of service, a participant becomes 33% vested, upon the completion of two years of service, a participant becomes 67% vested, and upon three years of service, a participant becomes 100% vested; provided, however, that regardless of a participant’s years of service, the participant will be 100% in such Employer contributions, if any, on the date the participant (a) obtains normal retirement age (age 65), (b) becomes totally disabled (as defined in the Plan) or (c) dies (provided the participant is employed by the Employer on such date).

Forfeitures: Forfeitures are used to pay plan administrative expenses or reduce discretionary Employer contributions to the Plan. At December 31, 2014 and 2013, the unallocated forfeited account balance was $1 and $37, respectively. During the year ended December 31, 2014, the Company used $3,183 to reduce employer discretionary matching contributions.

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS – CONTINUED

Notes Receivable from Participants: Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance, less the balance of any existing loans. Note terms range from one to five years or longer for the purchase of a primary residence. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with prevailing rates. Principal and interest is paid ratably through payroll deductions. A participant's note balance becomes immediately due and payable upon termination of employment.

Payment of Benefits: A participant's vested account balance is payable from the Plan upon normal retirement, disability, death or termination of employment. A participant eligible for a distribution from the Plan may elect to receive an immediate lump sum payment. A participant may elect to have the portion of his vested account that is invested in PostRock Energy Corporation common stock paid in the form of common stock rather than cash. Under the IRC, a participant must begin receiving his vested account balance on the April 1st following the later of the year the participant reaches age 70½ or terminates employment. However, if a participant's vested account balance, excluding rollover contributions, is $5,000 or less at termination, then the participant's vested account will be automatically paid to him following his termination date. In-service distributions may be made from a participant's vested account balance upon a participant attaining age 59½. In-service distributions may also be made from a participant's vested account balance on account of a severe financial hardship in accordance with the Plan. A participant who receives a hardship withdrawal shall be prohibited from making contributions to the Plan for six months after receipt of such distribution.

Note B – Summary of Accounting Policies

Basis of Accounting: The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAP") as codified by the Financial Accounting Standards Board in its Accounting Standards Codification ("ASC").

Subsequent accounting pronouncement: In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2015-07, Fair Value Measurement: Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or its equivalent). The ASU removes the requirement to categorize certain investments within the fair value hierarchy and also removed the requirement to make certain disclosures. For public files, this ASU is effective for fiscal years beginning after December 15, 2015. The Plan Sponsor is evaluating the impact of the adoption of this ASU on the Plan financial statements.

Use of Estimates: The preparation of financial statements in conformity with U.S. GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition: Mutual funds are valued at published market prices, which represent the net asset value (NAV) of shares held by the Plan at year-end. The fair value of participation units in the common collective trust funds are based on the quoted market price of the underlying securities and the number of units owned by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The fair value of participation units in the pooled separate accounts are based on respective fund's underlying assets and the number of units owned by the Plan at year-end. For further information on the Plan's valuation of investments, please refer to Note D - Fair Value Measurements.

As described in ASC 962, Plan Accounting - Defined Contribution Pension Plans, defined contribution plans holding an investment in a Guaranteed Investment Contract ("GIC") are required to report the investment at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan which are attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Since the difference between fair value and contract value is not significant to the Plan, the Plan has not recorded an adjustment from fair value to contract value for this investment in these financial statements. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The changes in the current value of investments (including investments bought and sold) during the period are reflected in the Statement of Changes in Net Assets Available for Benefits as net appreciation or depreciation in fair value of investments.

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS – CONTINUED

Risks and Uncertainties: The Plan provides for investment options in mutual funds, common collective funds, pooled separate accounts and equity securities. Investment securities, in general, are exposed to various risks, such as interest

rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and participant account balances.

Benefits: Benefit payments to participants are recorded upon distribution.

Administrative Expenses: Fees and expenses incurred in the administration of the Plan, to the extent not paid by the Employer, are charged to and paid from the Plan's assets. Fees and expenses that are paid directly by the Employer are excluded from these financial statements. Fees related to the administration of notes receivable from participants, and other participant-directed expenses are charged directly to the participant's account and are included in expenses of the Plan. Investment related expenses are included in net appreciation or depreciation of fair value of investments.

Note C - Investments

The following table represents the fair value of all investments that represent 5% or more of the net assets available for benefits as of December 31, 2013 and 2014:

	December 31,	
	2013	2014
Principal Trust Target Retirement 2010 Fund	$ 294,401	$ 289,020
Principal Trust Target Retirement 2025 Fund	340,848	406,683
Principal Trust Target Retirement 2030 Fund	605,004	548,218
Principal Trust Target Retirement 2035 Fund	801,669	631,947
Principal Trust Target Retirement 2040 Fund	486,027	504,522
Principal Trust Target Retirement 2045 Fund	744,490	766,215
Principal Trust Target Retirement 2055 Fund	645,623	673,822

Principal Trust Income Fund	366,537	340,808
PostRock Energy Corp. Common Stock	464,386	311,605
Other (investments less than 5%)	522,405	776,615
Total investments, at fair value	$ 5,271,390	$ 5,249,455

Note D – Fair Value Measurements

The Plan follows ASC 820, Fair Value Measurements and Disclosures, for its financial assets and liabilities carried at fair value on a recurring basis in the financial statements. As defined by this guidance, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The transaction is based on a hypothetical transaction in the principal or most advantageous market considered from the perspective of the market participant that holds the asset or owes the liability.

The Plan utilizes market data or assumptions that market participants who are independent, knowledgeable and willing and able to transact would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable. The Plan attempts to utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. The Plan is able to classify fair value balances based in the observability of those inputs. This guidance establishes a formal fair value hierarchy based on the inputs used to measure fair value. The hierarchy gives the highest priority to level 1 measurements and the lowest priority to level 3 measurements, and accordingly, level 1 measurement should be used whenever possible.

The three levels of the fair value hierarchy are as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS – CONTINUED

Level 2: Inputs to the valuation methodology include:

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

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

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

In some cases, certain inputs used to measure fair value may be categorized into different levels of the fair value hierarchy. For disclosure purposes, the lowest level that contains significant inputs used in valuation should be chosen. The Plan has classified its investments into these levels depending upon the data relied on to determine fair values.

The following is a description for the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2014 and 2013.

- Interest bearing cash: Valued at cost, which approximates fair value due to its liquid nature.

- Equity Securities: Investments in PostRock Energy Corporation common stock are valued at market traded price per share.

- Mutual Funds: Valued at the net asset value of shares held by the Plan at year end based on quoted market prices. Investments are generally subject to the volatility of the major stock markets in which the underlying investments are held.

- Common/Collective Trusts: Valued based on fair market value of underlying investments as determined by the Trustee. The common/collective trusts have underlying investments in investment contracts which are valued at fair value of the underlying investments and then adjusted by the issuer to contract value.

- Pooled Separate Accounts: These accounts are valued on a net unit basis as determined by the trustee on the last business day of the Plan year. The fair value of these investments are determined by the reference to the respective fund’s underlying assets, with the trustee specifying the source(s) to use for the underlying investment asset prices.

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

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS – CONTINUED

The fair value of investments as of December 31, 2014 is categorized as follows:

	December 31, 2014			
	Level 1	Level 2	Level 3	Total
Investments				
Interest bearing cash	$ 2,317	$ —	$ —	$ 2,317
Mutual funds				
Fixed income	65,824	—	—	65,824
Small/mid cap funds	98,779	—	—	98,779
Large cap funds	156,972	—	—	156,972
International	37,368	—	—	37,368
Total mutual funds	358,943	—	—	358,943
Common/collective trusts	—	4,560,974	—	4,560,974
Pooled separate accounts	—	15,616	—	15,616
PostRock Energy Corp. Common Stock	311,605	—	—	311,605
Total investments	$ 672,865	$ 4,576,590	$ —	$ 5,249,455

The fair value at investments as of December 31, 2013 is categorized as follows:

	December 31, 2013			
	Level 1	Level 2	Level 3	Total
Investments				
Interest bearing cash	$ 2,367	$ —	$ —	$ 2,367
Mutual funds				
Fixed income	2,856	—	—	2,856

Small/mid cap funds	42,626	—	—	42,626
Large cap funds	88,382	—	—	88,382
International	31,728	—	—	31,728
Total mutual funds	165,592	—	—	165,592
Common/collective trusts	—	4,614,562		4,614,562
Pooled separate accounts	—	24,483		24,483
PostRock Energy Corp. Common Stock	464,386	—	—	464,386
Total investments	$ 632,345	$ 4,639,045	$ —	$ 5,271,390

Note E – Income Tax Status

The Plan has not applied for a determination letter from the Internal Revenue Service (“IRS”), however, the Employer believes the Plan is currently designed and being operated in accordance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

U.S. GAAP requires the Plan’s management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Employer believes it is no longer subject to income tax examinations for years prior to 2011.

Note F – Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contribution at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination or partial termination, affected participants would become fully vested in their accounts and all assets remaining in the Plan would be paid to the participants or their beneficiaries in accordance with the Plan.

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS – CONTINUED

Note G – Party-In-Interest Transactions

Principal received contributions, managed the investments of the Plan, performed certain recordkeeping functions, and made payments to participants in accordance with the Plan, therefore, certain transactions qualify as party-in-interest transactions. One of the Plan's investments is PostRock Energy Corporation common stock, and therefore, qualifies as a party-in-interest.

Plan EIN 90-0196936

Plan No. 001

POSTROCK ENERGY SERVICES CORPORATION 401(k) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2014

	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Columbia Funds	Div Income R Fund	^	$ 51,615
	Delaware Investments	Corp Bond R Fund	^	27,981
	Eagle Financial Services, Inc.	Small Cap Growth Fund	^	21,250
	Goldman Sachs	Mid cap Value Fund	^	77,529
	J.P. Morgan Funds	High Yield Fund	^	37,843
	J.P. Morgan Funds	Large Cap Growth Fund	^	105,355
	Oppenheimer	In'l Div R Fund	^	37,368
*	PostRock Energy Corp.	Common Stock	^	311,605
*	Principal Life Insurance Company	Large Cap S&P 500 Fund	^	15,616
*	Principal Trust Company	Trust Income Fund	^	340,808
*	Principal Trust Company	Target Retirement 2010 Fund	^	289,020
*	Principal Trust Company	Target Retirement 2015 Fund	^	7,929
*	Principal Trust Company	Target Retirement 2020 Fund	^	271,611
*	Principal Trust Company	Target Retirement 2025 Fund	^	406,683
*	Principal Trust Company	Target Retirement 2030 Fund	^	548,218
*	Principal Trust Company	Target Retirement 2035 Fund	^	631,947
*	Principal Trust Company	Target Retirement 2040 Fund	^	504,522
*	Principal Trust Company	Target Retirement 2045 Fund	^	766,215
*	Principal Trust Company	Target Retirement 2050 Fund	^	120,201
*	Principal Trust Company	Target Retirement 2055 Fund	^	673,822
	UBS Financial Services	Interest bearing cash	^	2,317
*	Participant loans	Interest rate 4.25%, maturing at various dates through October 2019	$ —	267,552
	Total			$ 5,517,007

* Represents a party-in-interest.

^ Not applicable as permitted by Department of Labor for participant directed individual account plans.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Plan Administrator of the Plan has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized this 29th day of June, 2015.

POSTROCK ENERGY CORPORATION

/s/ Kyle J. Essmiller
Kyle J. Essmiller
Director of Human Resources

14

INDEX TO EXHIBITS

23.1* Consent of BDO USA, LLP.
23.2* Consent of UHY LLP.

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*Filed herewith.