

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information						
1a Name of plan CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2006</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/2006			
1b Three-digit plan number (PN) ▶	001						
1c Effective date of plan 01/01/2006							
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) CRESCENDO BUSINESS SERVICES, DBA 2900 LONE OAK PARKWAY SUITE 120 EAGAN, MN 55121	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) 32-0108913</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 651-259-1950</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 541800</td> </tr> </table>	2b Employer Identification Number (EIN) 32-0108913		2c Sponsor's telephone number 651-259-1950		2d Business code (see instructions) 541800	
2b Employer Identification Number (EIN) 32-0108913							
2c Sponsor's telephone number 651-259-1950							
2d Business code (see instructions) 541800							

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	SHELLY MARTIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	128
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	186
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	8
d Subtotal. Add lines 6a , 6b , and 6c		6d	194
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	194
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	47
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3B 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CRESCENDO BUSINESS SERVICES, DBA</u>	D Employer Identification Number (EIN) <u>32-0108913</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

13-4064930

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

44-0640487

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
DWS INVESTMENTS DISTRIBUTOR, INC.

36-3976708

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

FIDELITY DISTRIBUTORS CORP.

500 SALEM STREET
MAIL ZONE O3N
SMITHFIELD, RI 02917

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

FRANKLIN TEMPLETON DISTRIBUTORS, IN

100 FOUNTAIN PARKWAY
ST. PETERSBURG, FL 33716

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

FRED ALGER & COMPANY, INCORPORATED

13-2510833

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

GUARDIAN INVESTOR SERVICES, LLC

388 MARKET STREET
SAN FRANCISCO, CA 94111

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

INVESCO DISTRIBUTORS, INC.

74-1894784

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

JANUS DISTRIBUTORS, LLC

151 DETROIT STREET
DENVER, CO 80206

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

PUTNAM RETAIL MANAGEMENT

ONE POST OFFICE SQUARE
BOSTON, MA 02109

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

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

STATE STREET CORPORATION

04-1867445

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 99	DIRECTED TRUSTEE/CUSTODIA	0	Yes ☒ No ☐	Yes ☒ No ☐	500	Yes ☐ No ☒

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

ADP

22-1467904

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 50 15 64	RECORD KEEPER	245	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ADP BROKER-DEALER

22-3319984

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
63 60 59 49 99	RECORD KEEPER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation ALLIANCEBERNSTEIN L.P. 13-4064930 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation AMERICAN CENTURY INVESTMENT SERVICE 44-0640487 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation DWS INVESTMENTS DISTRIBUTOR, INC. 36-3976708 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation FIDELITY DISTRIBUTORS CORP. 500 SALEM STREET MAIL ZONE O3N SMITHFIELD, RI 02917 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	60 59	0
(d) Enter name and EIN (address) of source of indirect compensation FRED ALGER & COMPANY, INCORPORATED 13-2510833 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 63 60 59 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation GUARDIAN INVESTOR SERVICES, LLC 388 MARKET STREET SAN FRANCISCO, CA 94111 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER (b) Service Codes (see instructions) 99 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation INVESCO DISTRIBUTORS, INC. 74-1894784 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS DISTRIBUTORS, LLC 151 DETROIT STREET DENVER, CO 80206	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PUTNAM RETAIL MANAGEMENT ONE POST OFFICE SQUARE BOSTON, MA 02109	ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00100 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	99	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
STATE STREET CORPORATION 04-1867445	ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.01000 OF AVERAGE DAILY ASSETS	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL		B Three-digit plan number (PN) 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 CRESCENDO BUSINESS SERVICES, DBA		D Employer Identification Number (EIN) 32-0108913
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE ASSET		
b Name of sponsor of entity listed in (a): INVESCO NATIONAL TRUST COMPANY		
c EIN-PN 27-3884161-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13564
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA CASH SERIES US GOVT L		
b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO		
c EIN-PN 90-0337987-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10526
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA ACT US LG CP BL NL SER J		
b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO		
c EIN-PN 90-0337987-333	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7304
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTL IDX SECLEND SER VIII		
b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO		
c EIN-PN 90-0337987-336	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5296
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS SC IDX VIII		
b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO		
c EIN-PN 90-0337987-340	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5327
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P 500 IDX IX		
b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO		
c EIN-PN 90-0337987-344	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26237
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CRESCENDO BUSINESS SERVICES, DBA</u>	D Employer Identification Number (EIN) <u>32-0108913</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	10030	10526
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	23500	17651
(9) Value of interest in common/collective trusts	1c(9)	56133	57728
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	187077	291162
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	276740	377067

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	276740	377067
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	12488	
(B) Participants	2a(1)(B)	89732	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		102220

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1148	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1150

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	27929	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		27929

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		11874
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		34380
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		177553

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	71262	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		71262
f Corrective distributions (see instructions).....	2f		5718
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	246	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		246
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		77226

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		100327
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **BAKER TILLY VIRCHOW KRAUS, LLP**

(2) EIN: **39-0859910**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		28000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CRESCENDO BUSINESS SERVICES, DBA</u>	D Employer Identification Number (EIN) <u>32-0108913</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>57-1198022</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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



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Minneapolis, MN 55402-4661
tel 612 876 4500
fax 612 238 8900
bakertilly.com

Plan Administrator
Crescendo Business Services, dba Five Star Professional 401(k) Plan
2900 Lone Oak Parkway
Ste 120
Eagan, Minnesota 55121

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed a DOL limited-scope audit of Crescendo Business Services, dba Five Star Professional 401(k) Plan ("the Plan") for the year ended December 31, 2013, and have issued our report thereon dated October 14, 2014. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. This letter presents communications required by our professional standards.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As permitted by 29 CFR 2520.103-8 of the DOL's rules and regulations for reporting and disclosure under ERISA, you instructed us not to perform, and we did not perform, any auditing procedures with respect to the statements and information relating to the Plan's investments certified by the trustee, except for comparing such information with the related information included in the Plan's financial statements and supplemental information. The form and content of the information included in the Plan's financial statements, other than that derived from the information certified by the trustee, was audited by us in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the plan administrator of their fiduciary responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any documents prepared by management, other than the Form 5500, which contain our reports on the audited financial statements of Crescendo Business Services, dba Five Star Professional 401(k) Plan. Our responsibility for this information does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in the Form 5500. We have read the Form 5500 to corroborate the financial information. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of information appearing in the financial statements.



Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on September 24, 2014.

Qualitative Aspect of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Crescendo Business Services, dba Five Star Professional 401(k) Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2013.

We noted no transactions entered into by the Plan during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. There were no significant audit adjustments or other uncorrected financial statement misstatements identified.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the Plan's financial statements, or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Management Representations

We have requested certain representations from management that are included in the management representation letter. This letter has been provided to you.

Independence

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the Plan that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of Crescendo Business Services, dba Five Star Professional 401(k) Plan for the year ended December 31, 2013, Baker Tilly Virchow Krause, LLP hereby confirms in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accounts, that we, in our professional judgment, are independent with respect to the Plan. During the year ended December 31, 2013, Baker Tilly Virchow Krause, LLP provided the following services to the Plan:

- Financial Statement Preparation

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the plan administrator and management of Crescendo Business Services, dba Five Star Professional 401(k) Plan and is not intended to be and should not be used by anyone other than these specified parties.



Minneapolis, Minnesota
October 14, 2014

Schedule C, Line 2(h) Formula Description

For those service providers listed on Line 2 for which Line 2(h) has been checked “yes”:

For a description of indirect compensation received by service providers listed on Line 2 that was disclosed as a formula, please see Line 3(e). Please note: If indirect compensation disclosed as a formula was received by a service provider from more than one source, there will be multiple Lines 3(e) for that service provider.

**CRESCENDO BUSINESS SERVICES, DBA FIVE
STAR PROFESSIONAL 401(K) PLAN**

Eagan, Minnesota

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of December 31, 2013 and 2012 and for the
Year Ended December 31, 2013

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

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Note: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 not included as part of these statements are not applicable to Crescendo Business Services, dba Five Star Professional 401(k) Plan.

INDEPENDENT AUDITORS' REPORT

Plan Sponsor and Participants
Crescendo Business Services, dba Five Star Professional 401(k) Plan
Eagan, Minnesota

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Crescendo Business Services, dba Five Star Professional 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by State Street Bank and Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee, as of December 31, 2013 and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule as identified in the table of contents is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

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

Report on Compiled 2012 Statement of Net Assets Available for Benefits

We have compiled the accompanying statement of net assets available for benefits of Crescendo Business Services, dba Five Star Professional 401(k) Plan as of December 31, 2012. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or provide any assurance about whether the statement of net assets available for benefits is accordance with accounting principles generally accepted in the United States of America.

Plan 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 compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist plan management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Baker Tilly Vichow Krause, LLP

Minneapolis, Minnesota

October 14, 2014

**CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K)
PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2013 and 2012

ASSETS		
	<u>2013</u>	(Compiled) <u>2012</u>
Investments, at fair value	\$ 359,416	\$ 253,240
Receivables		
Notes receivable from participants	<u>17,651</u>	<u>23,500</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 377,067</u>	<u>\$ 276,740</u>

See accompanying notes to financial statements.

**CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K)
PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2013

ADDITIONS

Additions to net assets attributed to:

Investment income

Net appreciation in fair value of investments \$ 45,462

Interest and dividends 28,722

Total investment income 74,184

Interest income on notes receivable from participants 1,148

75,332

Contributions:

Participants 84,014

Company 12,488

Total contributions 96,502

Total Additions 171,834

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants 71,262

Administrative expenses 245

Total Deductions 71,507

Net increase in net assets available for benefits 100,327

NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year 276,740

NET ASSETS AVAILABLE FOR BENEFITS - End of Year \$ 377,067

See accompanying notes to financial statements.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 1 - Description of the Plan

The following description of the Crescendo Business Services, dba Five Star Professional 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan's summary description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by Crescendo Business Services, dba Five Star Professional (the "Company") (Formerly Forte Partners, LLC) on January 1, 2006. The Company has appointed State Street Bank and Trust Company (the "Trustee") as Trustee of the Plan. In addition, State Street Bank and Trust Company provides recordkeeping and reporting services for the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan covers all employees who are at least 19 years old. Upon enrollment in the Plan, a participant may direct employer and employee contributions to any combination of available investment options. Eligible employees can enter the Plan on the first of the month after the age requirement is met.

Contributions

Each year, participants may contribute up to 86% of pretax annual compensation (salary reduction contributions), subject to IRS limitations, as defined in the Plan and participants age 50 or older may contribute catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

As defined in the Plan, the Company has elected to make discretionary matching contributions to the Plan equal to 25% of employee contributions up to 4% of eligible earnings. In 2013, the Company made matching contributions of \$12,488. The Company may also elect to make a non elective contribution as defined in the Plan. There were no non elective contributions to the plan in 2013. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's salary reduction contributions, rollover contributions, catch-up contributions and an allocation of the Company's contributions and Plan earnings (net of administrative expenses). Allocations are based on the participant's eligible compensation or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants may direct and redirect the balance of their account and their contributions on a daily basis. The Plan offers investment options consisting of various mutual funds and a general guaranteed interest account fund of State Street Bank and Trust Company.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 1 - Description of the Plan (cont.)

Vesting

Participants are immediately vested in their salary reduction and rollover contributions plus earnings thereon. Participants who leave the Plan because of death, normal retirement, or disability retirement, as defined in the Plan, are considered 100% vested. A year of service is defined as each 12 month period beginning on the participants date of hire. Company matching and profit sharing contributions and earnings thereon vest in accordance with provisions of the Plan as follows:

<u>Years of Service</u>	<u>Vested %</u>
Less than 1 Year of Service	25%
1 Year of Service	50%
2 Years of Service	75%
3 Years of Service	100%

Forfeited Accounts

Forfeiture accounts are used to reduce administrative expenses or future Company contributions. Total forfeitures available were \$248 and \$0 as of December 31, 2013 and 2012.

Payment of Benefits

Benefits are recorded when paid. Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the Plan agreement. The Plan provides for normal retirement at age 65 and early retirement on or after attaining age 59¹/₂ with ten years of service. The total vested portion of a participant's account balance is distributed in the form of a lump-sum payment, installments, or an annuity.

In certain hardship situations, as described in the plan agreement, participants may withdraw part of their account balances while actively employed, but such withdrawals are limited to the amount dictated by the hardship. Participants' withdrawals are limited to deferred account balances and may not include any earnings thereon.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, whichever is less. These loans are secured by the balance in the participant's account and bear a reasonable rate of interest. Principal and interest is paid ratably through payroll deductions and loans must be repaid in their entirety within five years. The interest rate on outstanding loan balances as of December 31, 2013 was 5.25%. There were no loans in default as of December 31, 2013.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments in mutual funds are valued at net asset value based on unadjusted quoted prices in active markets. The Plan's investment in the common collective trusts are valued at fair value. Notes receivable from participants are valued at amortized cost which approximates fair value.

Net appreciation of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses are paid by the Plan.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 3 - Information Prepared and Certified by Trustee - Unaudited

The following information as of December 31, 2013 and 2012 and for the year ended December 31, 2013 included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by State Street Bank and Trust Company, the Trustee of the Plan.

	<u>2013</u>		<u>(Compiled) 2012</u>	
<u>Mutual Funds:</u>				
Janus Forty Fund S	\$ 108,165	*	\$ 79,558	*
Fidelity ADV Equity Income	30,681	*	15,271	*
AllianzGI NFJ Small Cap Value	27,176	*	15,708	*
T Rowe Price Mid-Cap Value	26,729	*	11,247	
DWS Core Fixed Income Fund A	24,360	*	6,208	
DWS Mid Cap Growth Fund A	16,655		10,825	
Alger Small Cap Growth Instl	13,762		4,794	
RS Value Fund A	13,443		25,351	*
Franklin MUT GLB DISC R	9,020		5,389	
American Century Inc & GR A	8,934		2,754	
Allianceber GLO THEM GR FD A	7,654		8,199	
George Putnam Balanced M	4,583		1,773	
Total Mutual Funds	<u>291,162</u>		<u>187,077</u>	
<u>Common Collective Trusts:</u>				
SSGA S&P 500 Index IX	26,237	*	24,162	*
Invesco Stable Asset Fund	13,564		21,398	*
SSGA Cash Series US Govt L	10,526		10,030	
SSGA Act US Lg CP BL NL Ser J	7,304		4,708	
SSGA Russ SC IDX VIII	5,327		2,482	
SSGA Int'l Index Seclend Ser VII	5,296		3,383	
Total Common Collective Trusts	<u>68,254</u>		<u>66,163</u>	
Investments, at fair value	<u>\$ 359,416</u>		<u>\$ 253,240</u>	
Notes receivable from participants	<u>\$ 17,651</u>		<u>\$ 23,500</u>	

Investments that represent 5% or more of the Plan's net assets are separately identified with an "***".

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 3 - Information Prepared and Certified by Trustee - Unaudited (cont.)

During the year ended December 31, 2013, the Plan's assets (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

Mutual Funds	\$ 33,587
Common Collective Trusts	<u>11,875</u>
Net Appreciation in Fair Value of Investments	45,462
Interest and Dividends	28,722
Interest Income on Notes Receivable from Participants	<u>1,148</u>
Net Income certified by Trustee	<u>\$ 75,332</u>

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

NOTE 4 - Fair Value of Financial Instruments

The Plan follows accounting principles generally accepted in the United States of America for measuring, reporting, and disclosing fair value. These standards apply to all assets and liabilities that are measured, reported, and/or disclosed on a fair value basis.

As defined in the accounting standards, 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. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

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

Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data. Inputs to the valuation methodology include:

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

Level 3 - Unobservable inputs that are unobservable and not corroborated by market data.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 4 - Fair Value of Financial Instruments (cont.)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There has been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds: Valued at the net asset value based on unadjusted quoted prices in active markets for shares held by the Plan as of year end.

Common Collective Trusts: Valued at NAV by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. Plan level withdrawals within this investment may be subject to a 12-month advance notice restriction. Certain events, such as a change in law, regulation, administrative ruling or employer-initiated termination of the Plan, may limit the ability of the Plan to transact the common collective trust funds at contract value with the issuer. The Plan's management does not believe that the occurrence of any such events is probable. As of December 31, 2013, the Plan had no unfunded commitments related to the common collective trust investment.

The Plan sponsor is responsible for the determination of fair value. Accordingly, they perform periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the Plan sponsor has not historically adjusted the prices obtained from the pricing services. 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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 4 - Fair Value of Financial Instruments (cont.)

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy.

	December 31, 2013			
	Total	Level 1	Level 2	Level 3
Mutual Funds:				
Large Growth Funds	\$ 108,165	\$ 108,165	\$ -	\$ -
Large Value Funds	39,615	39,615	-	-
Mid-Cap Growth Funds	16,655	16,655	-	-
Mid-Cap Blend Funds	13,443	13,443	-	-
Mid-Cap Value Funds	26,729	26,729	-	-
Small Value Funds	27,176	27,176	-	-
Small Growth Funds	13,762	13,762	-	-
Moderate Allocation Funds	4,583	4,583	-	-
World Stock Funds	16,674	16,674	-	-
Intermediate-Term Bond Funds	24,360	24,360	-	-
Common Collective Trusts:				
SSGA S&P 500 Index IX	26,237	-	26,237	-
Invesco Stable Asset Fund	13,564	-	13,564	-
SSGA Cash Series US GOVT L	10,526	-	10,526	-
SSGA Act US Lg CP BL NL Ser J	7,304	-	7,304	-
SSGA Russ SC IDX VIII	5,327	-	5,327	-
SSGA Int'l Index Secend Ser VII	5,296	-	5,296	-
Total Investments	<u>\$ 359,416</u>	<u>\$ 291,162</u>	<u>\$ 68,254</u>	<u>\$ -</u>

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 4 - Fair Value of Financial Instruments (cont.)

	December 31, 2012 (compiled)			
	Total	Level 1	Level 2	Level 3
Mutual Funds:				
Large Growth Funds	\$ 79,558	\$ 79,558	\$ -	\$ -
Large Value Funds	18,025	18,025	-	-
Mid-Cap Growth Funds	10,825	10,825	-	-
Mid-Cap Blend Funds	25,351	25,351	-	-
Mid-Cap Value Funds	11,247	11,247	-	-
Small Value Funds	15,708	15,708	-	-
Small Growth Funds	4,794	4,794	-	-
Moderate Allocation Funds	1,773	1,773	-	-
World Stock Funds	13,588	13,588	-	-
Intermediate-Term Bond Funds	6,208	6,208	-	-
Common Collective Trusts:				
SSGA S&P 500 Index IX	24,162	-	24,162	-
Invesco Stable Asset Fund	21,398	-	21,398	-
SSGA Cash Series US GOVT L	10,030	-	10,030	-
SSGA Act US Lg CP BL NL Ser J	4,708	-	4,708	-
SSGA Russ SC IDX VIII	2,482	-	2,482	-
SSGA Int'l Index Secleud Ser VII	<u>3,383</u>	<u>-</u>	<u>3,383</u>	<u>-</u>
Total Investments	\$ 253,240	\$ 187,077	\$ 66,163	\$ -

SSGA S&P 500 Index IX: The SSGA S&P 500 Index IX Fund seeks to replicate the total return of the S&P 500 Index.

Invesco Stable Asset Fund: A stable value fund designed to seek preservation of principal and to provide interest income reasonably obtained under prevailing market conditions and rates while seeking to maintain liquidity.

SSGA Cash Series US GOVT L: The Fund seeks to maximize current income, to the extent consistent with the preservation of capital and liquidity and the maintenance of a stable \$1.00 per share net asset value, by investing in U.S. government securities and repurchase agreements collateralized by U.S. government securities.

SSGA Act US Lg CP BL NL Ser J: The SSGA Active U.S. Large Cap Blend Fund seeks to provide a total investment return in excess of the performance of the S&P 500 Index over the long term.

SSGA Russ SC IDX VIII: The SSGA Russell Small Cap Index Fund seeks an investment return that approximates as closely as practicable, before expenses, the performance of the Russell 2000 Index over the long term.

SSGA Int'l Index Secleud Ser VIII: The SSGA International Index Fund seeks an investment return that approximates as closely as practicable, before expenses, the performance of the MSCI EAFE Index over the long term.

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

NOTE 5 - Parties In Interest

Certain Plan investments are shares of registered investment company funds and common collective trust funds managed by the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are with the Trustee and are party in interest transactions. These fees are netted against investment income.

NOTE 6 - Tax Status

The Plan is a pre-approved prototype Plan, which obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan is required to operate in conformity with the IRC to maintain its qualification. The plan administrator is not aware of any events that have occurred that might adversely affect the plan's qualified status.

U.S. generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

NOTE 7 - Subsequent Events

The Plan, on March 31, 2014 agreed to merge into the Doherty Employment Group, Inc. 401(k) Plan effective June 2, 2014. As of May 31, 2014 all plan assets have been distributed to the Doherty Employment Group, Inc. 401(k) Plan. As agreed upon, all employer contributions were 100% vested as of March 31, 2014.

The Plan has evaluated subsequent events through October 14, 2014, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

SUPPLEMENTAL INFORMATION

CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PLAN

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

Plan 002

EIN 41-1255001

As of December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Janus Forty Fund S	Registered Investment Company	**	\$ 108,165
	Fidelity ADV Equity Income	Registered Investment Company	**	30,681
	AllianzGI NFJ Small Cap Value	Registered Investment Company	**	27,176
	T Rowe Price Mid-Cap Value	Registered Investment Company	**	26,729
	DWS Core Fixed Income Fund A	Registered Investment Company	**	24,360
	DWS Mid Cap Growth Fund A	Registered Investment Company	**	16,655
	Alger Small Cap Growth Instl	Registered Investment Company	**	13,762
	RS Value Fund A	Registered Investment Company	**	13,443
	Franklin MUT GLB DISC R	Registered Investment Company	**	9,020
	American Century Inc & GR A	Registered Investment Company	**	8,934
	Allianceber GLO THEM GR FD A	Registered Investment Company	**	7,654
	George Putnam Balanced M	Registered Investment Company	**	4,583
	SSGA S&P 500 Index IX	Common Collective Trust	**	26,237
*	Invesco Stable Asset Fund	Common Collective Trust	**	13,564
	SSGA Cash Series US Govt L	Common Collective Trust	**	10,526
	SSGA Act US Lg CP BL NL Ser J	Common Collective Trust	**	7,304
	SSGA Russ SC IDX VIII	Common Collective Trust	**	5,327
	SSGA Int'l Index Seclend Ser VII	Common Collective Trust	**	5,296
	Participant Loans	Maturities varying from 1 to 5 years and interest rates of 5.25%	\$0	<u>17,651</u>
				<u>\$ 377,067</u>

* Represents a party in interest

** Cost omitted for participant directed investments

This schedule has been prepared based on information certified as complete and accurate by State Street Bank and Trust Company, Trustee.

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) 32L0108913
Plan Sponsor's Name CRESCENDO BUSINESS SERVICES, DBA **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ALGER SMALL CAP GROWTH INSTL-I	REGISTERED INVESTMENT COMPANY		13,762
	DWS CORE FIXED INCOME FUND-A	REGISTERED INVESTMENT COMPANY		24,360
	DWS MID CAP GROWTH FUND-A	REGISTERED INVESTMENT COMPANY		16,655
	AMERICAN CENTURY INC & GR -A	REGISTERED INVESTMENT COMPANY		8,934
	FIDELITY ADV EQUITY INCOME - T	REGISTERED INVESTMENT COMPANY		30,681
	GEORGE PUTNAM BALANCED M	REGISTERED INVESTMENT COMPANY		4,583
	FRANKLIN MUT GLB DISC - R	REGISTERED INVESTMENT COMPANY		9,020

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) 32L0108913
Plan Sponsor's Name CRESCENDO BUSINESS SERVICES, DBA **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	T. ROWE PRICE MID-CAP VALUE -R	REGISTERED INVESTMENT COMPANY		26,729
	ALLIANCEBER GLO THEM GR FD -A	REGISTERED INVESTMENT COMPANY		7,654
	ALLIANZGI NFJ SMALLCAP VALUE A	REGISTERED INVESTMENT COMPANY		27,176
	RS VALUE FUND - A	REGISTERED INVESTMENT COMPANY		13,443
	JANUS FORTY FUND - S	REGISTERED INVESTMENT COMPANY		108,164
	PARTICIPANT LOANS	INTEREST RATES (5.25% TO 5.25%)		17,651
	INVESCO STABLE ASSET	COMMON/COLLECTIVE TRUST		13,564

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) 32L-0108913
Plan Sponsor's Name CRESCENDO BUSINESS SERVICES, DBA **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	SSGA CASH SERIES US GOVT L	COMMON/COLLECTIVE TRUST		10,526
	SSGA ACT US LG CP BL NL SER J	COMMON/COLLECTIVE TRUST		7,304
	SSGA INTL IDX SECLND SER VIII	COMMON/COLLECTIVE TRUST		5,296
	SSGA RUSS SC IDX VIII	COMMON/COLLECTIVE TRUST		5,327
	SSGA S & P 500 IDX IX	COMMON/COLLECTIVE TRUST		26,237