

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>05/31/2014</u> |                                                                                                                                                                                                                                                                                                                                                 |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input checked="" type="checkbox"/> the final return/report;<br><input checked="" type="checkbox"/> an amended return/report; <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months).                                                                      |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                        |
| <b>D</b> Check box if filing under:                                                                      | <input type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                                  |

|                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                                  |                                                             |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                 | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                                         |                                                                     |                                                                  |                                                             |  |
| <b>1a</b> Name of plan<br><u>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL</u>                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2006</u></td> </tr> </table>                                                                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>001</u>                                                       | <b>1c</b> Effective date of plan<br><u>01/01/2006</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                       | <u>001</u>                                                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2006</u>                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                                  |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><u>CRESCENDO BUSINESS SERVICES, DBA</u><br><br><u>2900 LONE OAK PARKWAY</u><br><u>SUITE 120</u><br><u>EAGAN, MN 55121</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>32-0108913</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number<br/><u>651-259-1950</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>541800</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>32-0108913</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>651-259-1950</u> | <b>2d</b> Business code (see instructions)<br><u>541800</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>32-0108913</u>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                                  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><u>651-259-1950</u>                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                                  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>541800</u>                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                                  |                                                             |  |
|                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                                  |                                                             |  |

**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.

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 04/27/2015 | SHELLY MARTIN                                                |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | 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)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                           | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                  | <b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                            | <b>5</b> 94                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                                                                                                                                                                            | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                | <b>6b</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                  | <b>6c</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ....                                                                                                                                                                                                                                                                                                                                       | <b>6d</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                         | <b>6e</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ....                                                                                                                                                                                                                                                                                                                                                           | <b>6f</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                    | <b>6g</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                         | <b>6h</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3B 3D 3H                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                      | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2014</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 05/31/2014

|                                                                                                          |                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL</u>        | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CRESCENDO BUSINESS SERVICES, DBA</u> | <b>D</b> Employer Identification Number (EIN)<br><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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |                                                                 |
| <u>ALLIANCEBERNSTEIN L.P.</u>                                                                                     | <u>1345 AVENUE OF THE AMERICAS</u><br><u>NEW YORK, NY 10105</u> |
| <u>13-4064930</u>                                                                                                 |                                                                 |

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

|                                                                                                                   |  |
|-------------------------------------------------------------------------------------------------------------------|--|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |  |
| <u>AMERICAN CENTURY INVESTMENT SERVICE</u>                                                                        |  |
| <u>44-0640487</u>                                                                                                 |  |

|                                                                                                                   |                                                                                |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |                                                                                |
| <u>FIDELITY DISTRIBUTORS CORP.</u>                                                                                | <u>500 SALEM STREET</u><br><u>MAIL ZONE 03N</u><br><u>SMITHFIELD, RI 02917</u> |

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

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FRANKLIN TEMPLETON DISTRIBUTORS, IN

100 FOUNTAIN PARKWAY  
ST. PETERSBURG, FL 33716

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

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FRED ALGER &amp; COMPANY, INCORPORATED

13-2510833

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

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GUARDIAN INVESTOR SERVICES, LLC

388 MARKET STREET  
SAN FRANCISCO, CA 94111

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

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INVESCO DISTRIBUTORS, INC.

74-1894784

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

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JANUS DISTRIBUTORS, LLC

151 DETROIT STREET  
DENVER, CO 80206

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

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PUTNAM RETAIL MANAGEMENT

ONE POST OFFICE SQUARE  
BOSTON, MA 02109

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

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STATE STREET CORPORATION

04-1867445

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

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T. ROWE PRICE

100 EAST PRATT STREET  
BALTIMORE, MD 21202

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

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

ADP BROKER-DEALER

22-3319984

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

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

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

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

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

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

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

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

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

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

**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<br>(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. |                                           |
| ALLIANCEBERNSTEIN L.P.<br>1345 AVENUE OF THE AMERICAS<br>NEW YORK, NY 10105<br><br>13-4064930 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS                                                                                                                        |                                           |
| (a) Enter service provider name as it appears on line 2                                       | (b) Service Codes<br>(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. |                                           |
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO<br>1345 AVENUE OF THE AMERICAS<br>NEW YORK, NY 10105      | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS                                                                                                                        |                                           |
| (a) Enter service provider name as it appears on line 2                                       | (b) Service Codes<br>(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. |                                           |
| AMERICAN CENTURY INVESTMENT SERVICE<br>3RD AVENUE 23<br>NEW YORK, NY 10017<br><br>44-0640487  | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>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<br>(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. |
| FIDELITY DISTRIBUTORS CORP.<br>500 SALEM STREET<br>MAIL ZONE O3N<br>SMITHFIELD, RI 02917 | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |                                                                                                                                                                    |
|                                                                                          |                                                                                            |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                                  | (b) Service Codes<br>(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. |
| FRANKLIN TEMPLETON DISTRIBUTORS, IN<br>100 FOUNTAIN PARKWAY<br>ST. PETERSBURG, FL 33716  | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |                                                                                                                                                                    |
|                                                                                          |                                                                                            |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                                  | (b) Service Codes<br>(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                      |                                                                                            | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| FRED ALGER & COMPANY, INCORPORATED<br>13-2510833                                         | ANNUAL RATE 0.00500 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<br>(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. |
| GUARDIAN INVESTOR SERVICES, LLC 388 MARKET STREET<br>SAN FRANCISCO, CA 94111 |                                         | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS                                                                                                                        |
|                                                                              |                                         |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                      | (b) Service Codes<br>(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. |
| INVESCO DISTRIBUTORS, INC.<br><br>74-1894784                                 |                                         | ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS                                                                                                                        |
|                                                                              |                                         |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                      | (b) Service Codes<br>(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<br>DENVER, CO 80206               |                                         | 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<br>(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<br>ONE POST OFFICE SQUARE<br>BOSTON, MA 02109 | ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00100 OF AVERAGE DAILY ASSETS                                                                                               |                                                                                                                                                                    |
| <hr/>                                                                  |                                                                                                                                                                                          |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                | (b) Service Codes<br>(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<br><br>04-1867445                             | ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.01000 OF AVERAGE DAILY ASSETS |                                                                                                                                                                    |
| <hr/>                                                                  |                                                                                                                                                                                          |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                | (b) Service Codes<br>(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. |
| T. ROWE PRICE<br>100 EAST PRATT STREET<br>BALTIMORE, MD 21202          | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 05/31/2014

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

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

|                                                                                           |                               |                                                                                                              |
|-------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO STABLE ASSET</u>                |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>INVESCO NATIONAL TRUST COMPANY</u>   |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>27-3884161-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA CASH SERIES US GOVT L</u>          |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK &amp; TRUST CO</u> |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>90-0337987-000</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA ACT US LG CP BL NL SER J</u>       |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK &amp; TRUST CO</u> |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>90-0337987-333</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA INTL IDX SECLEND SER VIII</u>      |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK &amp; TRUST CO</u> |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>90-0337987-336</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA RUSS SC IDX VIII</u>               |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK &amp; TRUST CO</u> |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>90-0337987-340</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA S &amp; P 500 IDX IX</u>           |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET BANK &amp; TRUST CO</u> |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>90-0337987-344</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> 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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>05/31/2014</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL</u>                                                                                                                                                                        |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CRESCENDO BUSINESS SERVICES, DBA</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>32-0108913</u>                                       |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>                  |                       |                 |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>                  |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>                  |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>                  | 10526                 |                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |                       |                 |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b>               |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>                  |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>                  | 17651                 |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  | 57728                 |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>                 |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>                 | 291162                |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 377067                | 0               |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |        |   |
|-----------------------------------------------------------|-----------|--------|---|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 377067 | 0 |
|-----------------------------------------------------------|-----------|--------|---|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 0         |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 352        |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 352       |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 277        |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 277       |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 1499      |
| (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) |            | 2402      |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 4530      |

**Expenses**

|                                                                                     |       |       |       |
|-------------------------------------------------------------------------------------|-------|-------|-------|
| e Benefit payment and payments to provide benefits:                                 |       |       |       |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 34103 |       |
| (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) |       | 34103 |
| f Corrective distributions (see instructions).....                                  | 2f    |       |       |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |       |       |
| h Interest expense.....                                                             | 2h    |       |       |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) |       |       |
| (2) Contract administrator fees.....                                                | 2i(2) |       |       |
| (3) Investment advisory and management fees.....                                    | 2i(3) |       |       |
| (4) Other.....                                                                      | 2i(4) | 200   |       |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |       | 200   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |       | 34303 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | -29773 |
| l Transfers of assets:                                  |       |  |        |
| (1) To this plan.....                                   | 2l(1) |  |        |
| (2) From this plan.....                                 | 2l(2) |  | 347294 |

**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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  |        |
| <b>d</b> 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  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 38000  |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>g</b> 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  |        |
| <b>h</b> 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  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                |     | X  |        |
| <b>j</b> 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  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | X   |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?.....                                                                                                                                             |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>n</b> 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) |
|--------------------------|--------------|-------------|
| DOHERTY EMPLOYMENT GROUP | 41-1373641   | 333         |
|                          |              |             |
|                          |              |             |
|                          |              |             |
|                          |              |             |

**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)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------|-----|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                           |  | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> |  | <div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div> |     |
| For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 05/31/2014                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| A Name of plan<br>CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                 |  | B Three-digit plan number (PN) ▶                                                                | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>CRESCENDO BUSINESS SERVICES, DBA                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                 |  | D Employer Identification Number (EIN)<br>32-0108913                                            |     |
| Part I Distributions                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                 |  | 1                                                                                               | 0   |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 57-1198022                                                                                                      |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                 |  | 3                                                                                               |     |
| Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| Part III Amendments                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No         |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                             |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                 |  | Schedule R (Form 5500) 2014 v. 140124                                                           |     |

**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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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 period ended May 31, 2014, and have issued our report thereon dated March 13, 2015. 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 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. 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 report 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 email correspondence on November 26, 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 period ended May 31, 2014.

We noted no transactions entered into by the Plan during the period 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 period ended May 31, 2014, 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 period ended May 31, 2014, 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.

*Baker Tilly Virchow Krause, LLP*

Minneapolis, Minnesota  
March 13, 2015

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

Eagan, Minnesota

**FINANCIAL STATEMENTS**

Including Independent Auditors' Report

As of May 31, 2014 and December 31, 2013 and for the  
Period Ended May 31, 2014

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

## **TABLE OF CONTENTS**

As of May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

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|-------------------------------------|--------------|

### **Financial Statements**

|                                                           |        |
|-----------------------------------------------------------|--------|
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| Statement of Changes in Net Assets Available for Benefits | 4      |
| Notes to Financial Statements                             | 5 - 12 |

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 statements of net assets available for benefits as of May 31, 2014 and December 31, 2013, and the related statement of changes in net assets available for benefits for the period ended May 31, 2014, 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 our audit. We conducted our 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 statement. 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 May 31, 2014 and December 31, 2013 and for the period ended May 31, 2014, 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.

***Plan Merger***

As further discussed in Note 1 to the financial statements, the Plan merged with the Doherty Employment Group, Inc. 401(k) Plan effective January 1, 2014.

**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, 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.

A handwritten signature in dark ink, reading "Baker Tilly Virechow Krause, LLP". The signature is written in a cursive, flowing style.

Minneapolis, Minnesota  
March 13, 2015

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

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

As of May 31, 2014 and December 31, 2013

---

| <b>ASSETS</b>                            |             |                   |
|------------------------------------------|-------------|-------------------|
|                                          | <u>2014</u> | <u>2013</u>       |
| <b>Investments, at fair value</b>        | \$ -        | \$ 359,416        |
| <b>Receivables</b>                       |             |                   |
| Notes receivable from participants       | -           | <u>17,651</u>     |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u>\$ -</u> | <u>\$ 377,067</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 Period Ended May 31, 2014

---

**ADDITIONS**

Additions to net assets attributed to:

Investment income

Net appreciation in fair value of investments

\$ 3,743

Interest and dividends

435

Total investment income

4,178

Interest income on notes receivable from participants

352

4,530

**DEDUCTIONS**

Deductions from net assets attributed to:

Benefits paid to participants

34,103

Administrative expenses

200

Total Deductions

34,303

Net decrease in net assets available for benefits

(29,773)

Transfers to Another Plan (See Note 1)

(347,294)

**NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Period**

377,067

**NET ASSETS AVAILABLE FOR BENEFITS - End of Period**

\$ -

See accompanying notes to financial statements.

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

### NOTES TO FINANCIAL STATEMENTS

As of May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

---

#### **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 Plan description for a more complete description of the Plan's provisions.

##### *General*

The Plan was a defined contribution Plan established by Crescendo Business Services, dba Five Star Professional (the "Company" or "Plan Sponsor") (formerly Forte Partners) on January 1, 2006. The Company had appointed State Street Bank and Trust Company (the "Trustee") as Trustee of the Plan. In addition, State Street Bank and Trust Company provided 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).

##### *Plan Merger*

As of January 1, 2014, the Plan agreed to merge with the Doherty Employment Group, Inc. 401(k) Plan. There were no contributions or new participants into the Plan during the period ended May 31, 2014. All participants electing to contribute began making contributions to the Doherty Employment Group 401(k) Plan effective January 1, 2014. Plan assets of \$347,294 were transferred to the Doherty Employment Group, Inc. 401(k) Plan during the period ended May 31, 2014.

##### *Eligibility*

All employees who were at least 19 years old, were eligible to participate. Upon enrollment in the Plan, a participant directed employer and employee contributions to any combination of available investment options.

##### *Contributions*

Each year prior to the period ended May 31, 2014, participants could 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 could contribute catch-up contributions. Participants could also contribute amounts representing distributions from other qualified plans (rollover contributions).

##### *Participant Accounts*

Each participant's account was 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 were based on the participant's eligible compensation or account balances, as defined in the Plan. The benefit to which a participant was entitled was the benefit that can be provided from the participant's vested account.

Participants could direct and redirect the balance of their account and their contributions on a daily basis. The Plan offered 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 May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

---

#### NOTE 1 - Description of the Plan (cont.)

---

##### *Vesting*

Participants were immediately vested in their salary reduction and rollover contributions plus earnings thereon. Participants who left the Plan because of death, normal retirement, or disability retirement, as defined in the Plan, were considered 100% vested. Company matching and profit sharing contributions and earnings thereon vested in accordance with provisions of the Plan as follows:

|                             |      |
|-----------------------------|------|
| Less than 1 Year of Service | 25%  |
| 1 Year of Service           | 50%  |
| 2 Years of Service          | 75%  |
| 3 Years of Service          | 100% |

All participant balances transferred to the Doherty Employment Group 401(k) Plan were fully and immediately vested.

##### *Forfeited Accounts*

Substantially all forfeiture accounts were used to reduce administrative expenses or Company contributions. Total forfeitures available were \$0 and \$248 as of May 31, 2014 and December 31, 2013.

##### *Payment of Benefits*

Benefits were recorded when paid. Benefits could be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the Plan agreement. The Plan provided for normal retirement at age 65 and early retirement on or after attaining age 59½ with ten years of service. The total vested portion of a participant's account balance could be distributed in the form of a lump-sum payment, installments, or an annuity.

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

##### *Notes Receivable From Participants*

Participants could 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 was less. These loans were secured by the balance in the participant's account and bore a reasonable rate of interest. Principal and interest was paid ratably through payroll deductions and loans had to be repaid in their entirety within five years. All loans outstanding were transferred to the Doherty Employment Group 401(k) Plan as of May 31, 2014. There were no loans in default as of May 31, 2014.

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

### NOTES TO FINANCIAL STATEMENTS

As of May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

---

#### **NOTE 1 - Description of the Plan (cont.)**

---

##### *Administrative Expenses*

Certain administrative expenses were paid by the Plan. In addition, the Plan Sponsor paid administrative expenses related to the Plan..

---

#### **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 common collective trusts and mutual funds were valued at net asset value based on unadjusted quoted prices in active markets. The Plan's investment in the fixed account were valued at contract value, which approximated fair value. Notes receivable from participants were valued at amortized cost which approximated fair value.

Net appreciation in fair value 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 or depreciation 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 was recorded on the accrual basis and dividends were recorded on the ex-dividend date.

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

## NOTES TO FINANCIAL STATEMENTS

As of May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

### **NOTE 3 - Information Prepared and Certified by Trustee - Unaudited**

The following information as of May 31, 2014 and December 31, 2013 and for the period ended May 31, 2014 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>2014</u> | <u>2013</u>       |   |
|------------------------------------|-------------|-------------------|---|
| <u>Mutual Funds:</u>               |             |                   |   |
| Janus Forty Fund S                 | \$ -        | \$ 108,165        | * |
| Fidelity ADV Equity Income         | -           | 30,681            | * |
| AllianzGI NFJ Small Cap Value      | -           | 27,176            | * |
| T Rowe Price Mid-Cap Value         | -           | 26,729            | * |
| DWS Core Fixed Income Fund A       | -           | 24,360            | * |
| DWS Mid Cap Growth Fund A          | -           | 16,655            |   |
| Alger Small Cap Growth Instl       | -           | 13,762            |   |
| RS Value Fund A                    | -           | 13,443            |   |
| Franklin MUT GLB DISC R            | -           | 9,020             |   |
| American Century Inc & GR A        | -           | 8,934             |   |
| Allianceber GLO THEM GR FD A       | -           | 7,654             |   |
| George Putnam Balanced M           | -           | 4,583             |   |
| Total Mutual Funds                 | <u>-</u>    | <u>291,162</u>    |   |
| <u>Common Collective Trusts:</u>   |             |                   |   |
| SSGA S&P 500 Index IX              | -           | 26,237            | * |
| Invesco Stable Asset Fund          | -           | 13,564            |   |
| SSGA Cash Series US Govt L         | -           | 10,526            |   |
| SSGA Act US Lg CP BL NL Ser J      | -           | 7,304             |   |
| SSGA Russ SC IDX VIII              | -           | 5,327             |   |
| SSGA Int'l Index Seclend Ser VII   | -           | 5,296             |   |
| Total Common Collective Trusts     | <u>-</u>    | <u>68,254</u>     |   |
| Investments, at fair value         | <u>\$ -</u> | <u>\$ 359,416</u> |   |
| Notes receivable from participants | <u>\$ -</u> | <u>\$ 17,651</u>  |   |

Investments that represented 5% or more of the Plan's net assets available for benefits are separately identified with an "\*\*\*".

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

### NOTES TO FINANCIAL STATEMENTS

As of May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

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#### NOTE 3 - Investments (cont.)

---

During the period ended May 31, 2014, the Plan's assets (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

|                                                       |                 |
|-------------------------------------------------------|-----------------|
| Mutual Funds                                          | \$ 2,244        |
| Common Collective Trusts                              | <u>1,499</u>    |
| Net Appreciation in Fair Value of Investments         | 3,743           |
| Interest and Dividends                                | 435             |
| Interest Income on Notes Receivable from Participants | <u>352</u>      |
| Net Income certified by Trustee                       | <u>\$ 4,530</u> |

Investments, in general, were 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 could have occurred in the near term, and such changes could have materially affected the amounts reported in the statements of net assets available for benefits.

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#### NOTE 4 - Fair Value of Financial Instruments

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The Plan followed 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 May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

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

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The asset's or liability's fair value measurement level within the fair value hierarchy was based on the lowest level of any input that was 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 as of May 31, 2014 and December 31, 2013.

*Mutual funds:* Valued at the net asset value based on unadjusted quoted prices in active markets for shares held by the Plan at 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 have been 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 have limited the ability of the Plan to transact the common collective trust funds at contract value with the issuer. The Plan's management did not believe that the occurrence of any such events was probable. As of May 31, 2014, the Plan had no unfunded commitments related to the common collective trust investment.

The Plan Sponsor was responsible for the determination of fair value. Accordingly, it performed periodic analysis on the prices received from the pricing services used to determine whether the prices were 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 could produce a fair value calculation that might not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods were 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 May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

### 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.

|                                  | May 31, 2014 |            |           |         |
|----------------------------------|--------------|------------|-----------|---------|
|                                  | Total        | Level 1    | Level 2   | Level 3 |
| Total Investments                | \$ -         | \$ -       | \$ -      | \$ -    |
| 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 Seclend Ser VII | 5,296        | -          | 5,296     | -       |
| Total Investments                | \$ 359,416   | \$ 291,162 | \$ 68,254 | \$ -    |

*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.

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

### NOTES TO FINANCIAL STATEMENTS

As of May 31, 2014 and December 31, 2013 and for the Period Ended May 31, 2014

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

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*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 Seclend 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.

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#### **NOTE 5 - Parties In Interest**

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

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#### **NOTE 6 - Tax Status**

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The Plan was 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 was 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 statements 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 May 31, 2014 and December 31, 2013, there were 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 the years prior to 2011.

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#### **NOTE 7 - Subsequent Events**

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The Plan has evaluated subsequent events through March 13, 2015, 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.



## REQUEST FOR ABATEMENT OF LATE FILING PENALTY

April 16, 2015

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0073

Crescendo Business Services LLC  
dba Five Star Professional  
2900 Lone Oak Parkway ST120  
Eagan, MN 55121

EIN: 32-0108913  
Form: 5500/8955-SSA  
Form Year: 2014  
Plan Number: 001

Dear IRS Representative:

We had made multiple attempts (see attachment) beginning March 16, 2015 through April 16, 2015 to file Crescendo Business Services LLC 401k Plan 2014 5500/8955-SSA via the Sungard Relius Government Forms. We used ADP Retirement Services as our plan sponsor. Their compliance department had uploaded the forms into the wrong filing year for submission which was the cause of the failed submissions. However, the system would not give us a reason why it was failing. We would get an initial filing status of submitted (see below) which would turn to failed submission later.

We are requesting abatement of the penalty for late filing the 5500/8955-SSA for form year 2014 due to the circumstances and the numerous attempts to file on time.

Thank you for your consideration

A handwritten signature in black ink, appearing to read "Shelly (Martin) Solberg".

Shelly (Martin) Solberg  
Plan Administrator  
Crescendo Business Services  
dba Five Star Professional  
[shelly.solberg@fivestarpromotional.com](mailto:shelly.solberg@fivestarpromotional.com)  
651.259.19950

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Welcome SHELLEY MARTIN (edit) Log Out (Print Queue)

### E-File CRESCENDO BUSINESS SERVICES, DBA FIVE STAR PROFESSIONAL 401(K) PL

EIN: 32-0106913 Plan #: 001 Plan ID: 011059 Plan Year Ends: 5/31/2014 Form Year: 2013 Plan Year: 2014

Forms Validation Signature(s) E-File

[View Status History](#)

| Date       | EIN       | Plan # | Plan Id | Forms Status | FILING STATUS | USER NAME      |
|------------|-----------|--------|---------|--------------|---------------|----------------|
| 04/13/2013 | 320106913 | 001    | 011059  |              | E-File Start  | SHELLEYMARTIN1 |

### E-File Results

Your filing has been successfully submitted to the transmission queue at 04/15/2013. Until such time that the filing is successfully transmitted to the Department of Labor the filing Status will be listed as Submitted.

Please allow up to 24 hours for the filing to be transmitted.

Click on Close to go back to the Plan Summary or click on Log Out to exit.

### Instructions

The filing is queued for transmission to EFAST. The filing status displayed can vary depending on the amount of traffic on the servers, especially close to filing deadlines and it can take up to 24 hours to complete the filing process. You may wish to come back to this site later to see updated EFAST Filing Status for this plan on the Plan Submission page. There are many different filing statuses but there are several that you will see often:

- Submitted - The filing is in the queue for transmission to EFAST.
- Processing - EFAST is currently trying to read and process each of the annual return/reports in the submission.
- Filing Received - EFAST has accepted the filing.
- Submission Failed - The transmission to EFAST was not successfully completed and the filing will automatically go back into the queue to be transmitted again.

For a complete list of what you see the User's Guide by clicking on the "i" at the top right corner of this page or visit [www.efast.dol.gov](http://www.efast.dol.gov) and view the EFAST Frequently

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### Status History

| EIN       | PN  | Plan Id | Plan Year | Plan                                       | Status      | UserName       | IFASStatus            | FIREStatus | IRSFileName     | Date                  | WorkflowStatus |
|-----------|-----|---------|-----------|--------------------------------------------|-------------|----------------|-----------------------|------------|-----------------|-----------------------|----------------|
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR |             | SHELLYMARTIN1  | FILED_RECEIVED        |            |                 | 4/16/2015 10:07:26 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR |             | SHELLYMARTIN1  |                       | Filed      | ORIG.60AB1.0099 | 4/16/2015 10:07:14 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR |             | SHELLYMARTIN1  |                       | Submitted  |                 | 4/16/2015 10:07:02 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR |             | SHELLYMARTIN1  | PROCESSING            |            |                 | 4/16/2015 10:06:58 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR |             | SHELLYMARTIN1  | Submitted             |            |                 | 4/16/2015 10:05:59 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR |             | SHELLYMARTIN1  | Signature Saved (ADM) |            |                 | 4/16/2015 10:05:58 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Printed     | SHELLYMARTIN1  |                       |            |                 | 4/16/2015 9:49:18 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Published   | ADP_Final_SS00 |                       | Not Filed  |                 | 4/16/2015 12:40:55 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Published   | ADP_Final_SS00 |                       | Not Filed  |                 | 4/16/2015 12:40:53 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Unpublished | ADP_Final_SS00 |                       |            |                 | 3/19/2015 7:52:50 AM  | 4              |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Unpublished | ADP_Final_SS00 |                       |            |                 | 3/19/2015 7:52:50 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Unpublished | ADP_Final_SS00 |                       |            |                 | 3/19/2015 7:52:50 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Published   | ADP_Final_SS00 |                       | Not Filed  |                 | 3/19/2015 7:12:29 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Published   | ADP_Final_SS00 |                       | Not Filed  |                 | 3/19/2015 7:12:27 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Unpublished | ADP_Final_SS00 |                       |            |                 | 3/19/2015 7:10:42 AM  | 4              |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Unpublished | ADP_Final_SS00 |                       |            |                 | 3/19/2015 7:10:41 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Unpublished | ADP_Final_SS00 |                       |            |                 | 3/19/2015 7:10:41 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Published   | ADP_Final_SS00 |                       | Not Filed  |                 | 3/19/2015 1:15:36 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS SERVICES, DBA FIVE STAR | Published   | ADP_Final_SS00 |                       | Not Filed  |                 | 3/19/2015 1:15:34 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO BUSINESS                         | Republished | ADP_Final_SS00 | Not Filed             |            |                 | 3/6/2015 3:43:54 PM   | 4              |

| EIN       | PN  | Plan Id | Plan Year | Plan                                                | Status      | UserName       | IFASStatus | FIREStatus | IRSFileName | Date                    | WorkflowStatus |
|-----------|-----|---------|-----------|-----------------------------------------------------|-------------|----------------|------------|------------|-------------|-------------------------|----------------|
| 320108913 | 001 | 011059  | 2014      | SERVICES, DBA<br>FIVE STAR                          | Republished | ADP_Final_SS00 | Not_Filed  |            |             | 3/5/2015<br>3:43:52 PM  |                |
|           |     |         |           | CRESCENDO<br>BUSINESS<br>SERVICES, DBA<br>FIVE STAR |             |                |            |            |             |                         |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO<br>BUSINESS<br>SERVICES, DBA<br>FIVE STAR | Completed   | ADP_Final_SS00 | Not_Filed  |            |             | 3/4/2015<br>11:01:28 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO<br>BUSINESS<br>SERVICES, DBA<br>FIVE STAR | Completed   | ADP_Final_SS00 | Not_Filed  |            |             | 3/4/2015<br>10:18:39 AM |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO<br>BUSINESS<br>SERVICES, DBA<br>FIVE STAR | Completed   | ADP_Final_SS00 | Not_Filed  |            |             | 3/4/2015<br>8:42:09 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO<br>BUSINESS<br>SERVICES, DBA<br>FIVE STAR | Published   | ADP_Final_SS00 |            | Not Filed  |             | 3/2/2015<br>1:38:37 AM  |                |
| 320108913 | 001 | 011059  | 2014      | CRESCENDO<br>BUSINESS<br>SERVICES, DBA<br>FIVE STAR | Published   | ADP_Final_SS00 |            | Not Filed  |             | 3/2/2015<br>1:38:28 AM  |                |

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