_	rm 5500-SF	Short Form Annu	al Return/Repor Benefit Plan	t of Small Emplo	oyee	OMB Nos. 1210-011 1210-008				
	rtment of the Treasury mal Revenue Service	This form is required to be filed under sections 104 and 4065 of the Employee F				2015				
Department of Labor         Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of th           Employee Benefits Security Administration         Revenue Code (the Code).										
-		Complete all entries in		ructions to the Form 55	00-SF.					
For calend	ar plan year 2015 or fisc	dentification Information		and ending 12	/31/2015					
		X a single-employer plan				cking this box must attach a				
A This ref	turn/report is for:	a one-participant plan	list of participating e	mployer information in ac	cordance v	vith the form instructions)				
<b>B</b> This retu	urn/report is	the first return/report	the final return/report							
	·	rn/report (less than 12 mo	onths)							
C Check	box if filing under:	X Form 5558	automatic extension		DFVC program					
		special extension (enter desc								
Part II		mation—enter all requested in	formation							
1a Name SPINE & OI	•	LISTS PLLC 401(K) PROFIT			1b Thre plan (PN)	number				
					( )	ctive date of plan				
						01/01/2008				
Mailing	g address (include room	er, if for a single-employer plan) , apt., suite no. and street, or P.C country, and ZIP or foreign page		tructiona)	2b Emp (EIN	loyer Identification Number ) 20-4199089				
	THOPAEDIC SPECIAL	, country, and ZIP or foreign post ISTS PLLC			2c Sponsor's telephone number 727-372-9922					
					2d Busi	ness code (see instructions)				
2040 SHORT ODESSA, FL					621111					
<b>3a</b> Plan a	dministrator's name and	l address XSame as Plan Spon	sor.		3b Adm	inistrator's EIN				
			3c Administrator's telephone number							
		plan sponsor has changed since	the last return/report filed	for this plan, enter the	4b EIN					
	, EIN, and the plan num or's name	ber from the last return/report.			<b>4c</b> pn					
· · ·		t the beginning of the plan year			5a	3'				
		it the end of the plan year		í	5b	29				
C Numb	er of participants with a	ccount balances as of the end of	the plan year (defined ber	nefit plans do not	5c	38				
	,	icipants at the beginning of the p		l l	5d(1)	3				
• •		icipants at the end of the plan ye	-	l l	5d(2)	29				
		erminated employment during the			5e					
		r incomplete filing of this retur			se is esta	blished.				
SB or Sche		er penalties set forth in the instru d signed by an enrolled actuary, a ete.								
SIGN		authorized/valid electronic signature. 10/13/2016 VICTOR HAYES								
HERE	Signature of plan ad		Date	Enter name of individu	ual signing	as plan administrator				
SIGN		alid electronic signature.	10/13/2016	VICTOR HAYES						
HERE	Signature of employ		Date	vidual signing as employer or plan sponsor						
Preparer's	name (including firm na	me, if applicable) and address (ii	nclude room or suite numb	er)	Preparer's	s telephone number				
For Paporw	ork Poduction Act Notico	and OMB Control Numbers, see th	a instructions for Form 550			Form 5500-SF (201				

5500) and line 11a below).....

If you answerd "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.       C       If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?		<ul> <li>6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)</li> <li>b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)</li> </ul>										
C       If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?										× Yes	No	
Part III       Financial Information       Image: Construction of the second of	с						No	Not determ	nined			
7         Plan Assets and Liabilities         (a) Beginning of Year         (b) End of Year           a         Total plan assets         7a         1757426         199459           b         Total plan assets         7b         16138         901           c         Net plan assets (subtract line 7b from line 7a)         7c         174128         1998568           8         Income. Expenses, and Transfers for this Plan Year         (a) Amount         (b) Total         68223           (c)         Participants         8a(1)         58823         (c) Total         69214           (d)         Other income (loss)         8a(2)         12020         (c) Other income (loss)         6e         157270           c         Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)         8e         6e         157270           d         Benefits paid (including forted) reclaris (lese instructions)         8e         167270           f         Administrative service providers (salariae, fees, commissions)         8e         157270           g         Other expenses (add lines 8d, 8e, 8f, and 8g)         6g         157270           j         Transfers to (from) the plan (see instructions)         6g         157270           j         Transfers to (from) the plan (see instructions)												
a Total plan assets	7			(a) Beginning	of Yea	ar			(b) End	d of Year		
b       Total plan liabilities       7b       16138       901         c       Net plan assets (subtract line 7b from line 7a)       7c       1741289       1898558         8       Income, Expenses, and Transfers for this Plan Year       (a) Amount       (b) Total       (c) Total         8       Income, Expenses, and Transfers for this Plan Year       (a) Amount       (b) Total       (c) Total         9       Participants       8a(1)       58823       (c) Total       (c) Total         9       Others (including rollovers)       8a(2)       120620       (c) Total income (loss)       (c) Total income (loss)       (c) Total income (loss)       8c       157270         9       Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)       8c       157270       157270         10       Benefits paid (including direct rollovers and insurance premiums to provide benefits)       8d       9       157270         11       Total expenses (add lines 8d, 8b, 8d, and 8g)       8d       9       157270       157270         12       Total expenses (add lines 8d, 8b, 8d, and 8g)       8d       9       157270       157270         13       Total expenses (add lines 8d, 8b, 8d, and 8g)       8d       9       157270       157270       157270       157270       157270	<u>,</u>		72									
C       Net plan assets (subtract line 7b from line 7a)       7c       1741288       1898558         8       Income, Expenses, and Transfers for this Plan Year       (a) Amount       (b) Total         a       Contributions receivable from:       8a(1)       58823         (2)       Participants       8a(2)       120620         (3)       Other income (loss)       8b       -22173         C       Total income (loss)       8c       157270         d       Benefits paid (including direct rolivers and insurance premiums to provide benefits)       157270         g       Other income (loss) (subtract line 8h from line 8c)       8c       157270         f       Administrative service providers (salaries, fees, commissions)       8f       167270         j       Transfers to (from) the plan (see instructions)       8g       167270         j       Transfers to (from) the plan (see instructions)       8j       167270         j       Transfers to (from) the plan any participant contributions within the time period describit.       167270         j	-							901				
8       income. Expenses, and Transfers for this Plan Year       (a) Amount       (b) Total         a       Contributions received or receivable from:       (b) Total       58823         (1)       Employers       8a(1)       58823         (2)       Participants       8a(2)       120620         (3)       Others (netuding rollovers)       8a(2)       120620         (3)       Other income (loss)       8a(2)       120620         (a)       Other income (loss)       8a(2)       120620         (a)       Other income (loss)       8a(2)       120620         (a)       Other income (loss)       8a(2)       157270         (b)       Other income (loss)       8a(3)       157270         (c)       Total expenses (loss) (stalaries, fees, commissions)       8d       157270         (c)       Other expenses (loss) (subtract line 8h from line 8c)       8f       157270         (c)       Total expenses (loss) (subtract line 8h from line 8c)       8i       157270         (c)       Transfers to (from) the plan (see instructions)       8i       157270         (c)       Transfers to (from) the plan (see instructions)       8j       11         (c)       Dating eplan positic       Sit the plan provides wellare b								1898558				
a Contributions received or receivable from:       8a(1)       59823         (i) Employers	-	i i i	10	(a) Amou								
(i) Purposed and the set of the set	-	Contributions received or receivable from:	80(1)						(5)	Total		
(a) Others (including rollovers)       8a(3)         (b) Others (including rollovers)       8a(3)         (c) Total income (dos)       8a(2), 8a(3), and 8b)       8b         (c) Total income (dos)       8a(2), 8a(3), and 8b)       8c         (c) Total income (dos)       8a(2), 8a(3), and 8b)       8c         (c) Total income (dos)       8a(2), 8a(3), and 8b)       8c         (c) Total income (dod lines 8a(1), 8a(2), 8a(3), and 8b)       8c       157270         (c) Benefits pidi (including direct rollovers and insurance premiums to provide benefits)       8d       157270         (c) Cher expenses       8g       1       157270         (c) Other expenses       8g       1       157270         (c) Transfers to (from) the plan (see instructions)       8i       157270         (c) Transfers to (from) the plan (see instructions)       8j       157270         (c) Transfers to (from) the plan (see instructions)       8j       157270         (c) Transfers to (from) the plan (see instructions)       8j       157270         (c) Transfers to (from) the plan (see instructions)       8j       157270         (c) Transfers to (from) the plan onter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:       2E         (c) Transfers to transmit to the plan any participant c												
b       Other income (loss)       Bb       -22173         c       Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)       8c       157270         d       Benefits paid (including direct rollovers and insurance premiums to provide benefits)       8d       157270         d       Benefits paid (including direct rollovers and insurance premiums to provide benefits)       8d       157270         g       Other expenses       8g       9       9         h       Total expenses (add lines 8d, 8, and 8g)       8h       157270         j       Total expenses (add lines 8d, 8, and 8g)       8h       157270         j       Total expenses (add lines 8d, 8, and 8g)       8h       157270         j       Transfers to (from) the plan (see instructions)       8i       157270         g       Other expenses       8g       157270         g       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:       2E 2G 2J 2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:       2E 2G 2J 2K         B       If the plan provides welfare to ansmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciar		• • •				020	_					
a       Data theorem       Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)       3c       157270         d       Benefits paid (including direct rollovers and insurance premiums to provide benefits)       8d       157270         d       Benefits paid (including direct rollovers and insurance premiums to provide benefits)       8d       157270         g       Chtrain deemed and/or corrective distributions (see instructions)       8e       1         f       Administrative service providers (salaries, fees, commissions)       8f       9         g       Other expenses (add lines 8d, 8e, 8f, and 8g)       8h       157270         i       Total expenses (add lines 8d, 8e, 8f, and 8g)       8i       157270         j       Transfers to (from) the plan (see instructions)       8i       157270         j       Transfers to (from) the plan (see instructions)       8j       157270         g       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:       2E         2E       C2       2X       2K       Add vas there a failure to transmit to the plan any participant contributions within the time period described in 20 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction program)       10a       X         D       During the plan nevale       10D       X <th>b</th> <th></th> <th></th> <th></th> <th>-22</th> <th>173</th> <th></th> <th></th> <th></th> <th></th> <th></th>	b				-22	173						
d       Benefits paid (including direct rollovers and insurance premiums to provide benefits)       8d         e       Certain deemed and/or corrective distributions (see instructions)       8e       Image: Certain deemed and/or corrective distributions (see instructions)         g       Cherninistrative service providers (stalaries, fees, commissions)       8f       Image: Certain deemed and/or corrective distributions (see instructions)         g       Other expenses       8g       Image: Certain deemed and/or corrective distributions (see instructions)         g       Other expenses (add lines 8d, 8e, 8f, and 8g)       8h       Image: Certain deemed and/or corrective distributions (see instructions)         g       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:         2E       2G       2J       2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:         2E       2G       2J       2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:         Part V       Compliance Questions       Image: Certain deemed and participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction program)       Image: Certain dee								157270				
e Certain deemed and/or corrective distributions (see instructions)		Benefits paid (including direct rollovers and insurance premiums									<u> </u>	
f       Administrative service providers (salaries, fees, commissions)       8f         g       Other expenses       8g         h       Total expenses (add lines 8d, 8e, 8f, and 8g)       8h         i       Net income (loss) (subtract line 8h from line 8c)       8i         j       Transfers to (from) the plan (see instructions)       8j         Part IV       Plan Characteristics         ga       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:         2E       2G       2J         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:         Part V       Compliance Questions         10       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? (See instructions and DOL's Voluntary Fiduciary Correction Program).       10a         b       Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a)       10b       X         c       Was the plan covered by a fidelity bond?       10c       X       1900C         d       Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dish	e											
g Other expenses       8g       6g         h Total expenses (add lines 8d, 8e, 8f, and 8g)			1									
h       Total expenses (add lines 8d, 8e, 8f, and 8g)			_									
i Net income (loss) (subtract line 8h from line 8c)       8i       157270         j Transfers to (from) the plan (see instructions).       8j       157270         Part IV       Plan Characteristics       8j       157270         9a       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:       2E       2G       2J       2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:       2E         Part V       Compliance Questions       10       During the plan year:       Yes       No       N/A       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).       10a       X       Porter any nonexempt transactions with any party-in-interest? (Do not include transactions 10b       X       19000         C       Was the plan covered by a fidelity bond?       10c       X       19000         d       Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonest?       10d       X       19000         d       Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond; that was caused by fraud or dishonest?		•										
International (use) (use instructions)		1 ( ) ) ) ) ) ) )								15727	0	
Part IV       Plan Characteristics         9a       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:         2E       2G       2J       2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:         Part V       Compliance Questions         10       During the plan year:       Yes       No       N/A       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	- <u>-</u>				-				<u> </u>			
9a       If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:         2E       2G       2J       2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:         Part V       Compliance Questions         10       During the plan year:       Yes       No       N/A       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)												
2E       2G       2J       2K         B       If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:         Part V       Compliance Questions         10       During the plan year:       Yes       No       N/A       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)												
Part V       Compliance Questions         10       During the plan year:       Yes       No       NA       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).       Image: Description of the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).       Image: Description of the plan any party-in-interest? (Do not include transactions reported on line 10a.)       Image: Description of the plan any party-in-interest? (Do not include transactions reported on line 10a.)       Image: Description of the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan to the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction and the plan any party-in-interest? (Do not include transactions and DOL's Voluntary Fiduciary Correction any prokers, agents, or o												
10       During the plan year:       Yes       No       N/A       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	В											
10       During the plan year:       Yes       No       N/A       Amount         a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	Par	V Compliance Questions										
a       Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10					Yes	No	N/A		Amount		
b       Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)       10b       X         c       Was the plan covered by a fidelity bond?       10c       X       19000         d       Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?       10d       X       19000         e       Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)       10e       X       X         f       Has the plan failed to provide any benefit when due under the plan?       10f       X       X	а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction					×					
reported on line 10a.)       10b       X         C       Was the plan covered by a fidelity bond?       10c       X       19000         d       Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?       10d       X       19000         e       Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)       X       X         f       Has the plan failed to provide any benefit when due under the plan?       10f       X	b				10a		~					
d       Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?       10d       X         e       Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)       10e       X         f       Has the plan failed to provide any benefit when due under the plan?       10f       X							X					
by fraud or dishonesty?       10d       X         e       Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)       10e       X         f       Has the plan failed to provide any benefit when due under the plan?       10f       X	С	Was the plan covered by a fidelity bond?			10c	Х				1	90000	
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	d						x					
	e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under					x					
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.) 10g X	f						x					
	g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)					Х					
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR	h						x					
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	i											
j Did the plan trust incur unrelated business taxable income?	j											
Part VI Pension Funding Compliance	Part	VI Pension Funding Compliance			,		1					
<ul> <li>Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form</li></ul>		Is this a defined benefit plan subject to minimum funding requirem	ents? (If "	Yes," see instructions a	and cor	nplete	Scheo	lule SB	(Form		<b>.</b>	

11a	Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40	11a			
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 3	302 of E	RISA?	Π	Yes

X No Form 5500-SF 2015

Page **3** - 1

	(lf "`	es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter granting the waiver							ling		
lf	If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.								
<b>b</b> Enter the minimum required contribution for this plan year									
-		the amount contributed by the employer to the plan for this plan year		12c					
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the ative amount)		12d					
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No	N/A		
Part	VII	Plan Terminations and Transfers of Assets							
13a	Has	a resolution to terminate the plan been adopted in any plan year?			Υe	es X No			
		es," enter the amount of any plan assets that reverted to the employer this year		13a					
h		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou							
	of th	e PBGC?	-						
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi th assets or liabilities were transferred. (See instructions.)	fy the plan(s) to						
1	13c(1)	Name of plan(s):	13c(2)	EIN(s)		13c(3)	13c(3) PN(s)		
Part	VIII	Trust Information	-						
14a	Name	e of trust		14b Trust's EIN					
14c Name of trustee or custodian					<b>14d</b> Trustee's or custodian's telephone number				
Part IX IRS Compliance Questions									
<b>15a</b> Is the plan a 401(k) plan?					es	No	No		
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?					esign- ased safe arbor nethod		ADP/ACP test		
<b>15c</b> If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?					Yes		No		
<b>16a</b> Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):				Цр	atio ercentage est		Average benefit test		
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?					Yes		No		
17a Has the plan been timely amended for all required tax law changes?				Ye	es	No	N/A		
17b Date the last plan amendment/restatement for the required tax law changes was adopted/ Enter the applicable code (See instructions for tax law changes and codes).									
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter/ and the letter's serial number							or		
17d	7d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of determination letter/					avorable			
18	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?			Yes		No	No		
19	19 Were in-service distributions made during the plan year?					No			
	If "Yes," enter amount								
20						No	N/A		