

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2015 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or	
	☒ a single-employer plan;	☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>SQUIRE PATTON BOGGS CASH BALANCE PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>008</u>
		1c Effective date of plan	<u>01/01/2009</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)	<u>SQUIRE PATTON BOGGS (US) LLP</u> <u>4900 KEY TOWER</u> <u>127 PUBLIC SQUARE</u> <u>CLEVELAND, OH 44114</u>		
	2b Employer Identification Number (EIN)	<u>34-0648199</u>	
	2c Plan Sponsor's telephone number	<u>216-479-8500</u>	
	2d Business code (see instructions)	<u>541110</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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2016	CAROL F. DAKIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☐ Same as Plan Sponsor SQUIRE PATTON BOGGS (US) LLP 4900 KEY TOWER 127 PUBLIC SQUARE CLEVELAND, OH 44114	3b Administrator's EIN 34-0648199
	3c Administrator's telephone number 216-479-8500
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 321
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 321
a(2) Total number of active participants at the end of the plan year	6a(2) 296
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 50
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 346
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 346
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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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 2015 Form M-1 annual report. If the plan was not required to file the 2015 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 _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ Round off amounts to nearest dollar.
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan SQUIRE PATTON BOGGS CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶ 008
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SQUIRE PATTON BOGGS (US) LLP	D Employer Identification Number (EIN) 34-0648199

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2015			
2 Assets:			
a Market value	2a	21242326	
b Actuarial value	2b	21242326	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	31	2175951	2175951
c For active participants	320	16629062	16915630
d Total	351	18805013	19091581
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.81 %	
6 Target normal cost	6	4648031	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		09/07/2016
Signature of actuary		Date
ANDREW MARCUS		14-07743
Type or print name of actuary		Most recent enrollment number
FIDELITY INVESTMENTS		312-730-1197
Firm name		Telephone number (including area code)
311 S WACKER DRIVE, SUITE 3800 CHICAGO, IL 60606		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		1426878
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.12</u> %.....		87325
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance.....		1514203
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III	Funding Percentages
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14	Funding target attainment percentage.....	14	111.26 %
15	Adjusted funding target attainment percentage	15	111.26 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	111.40 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV	Contributions and Liquidity Shortfalls
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18 Contributions made to the plan for the plan year by employer(s) and employees:

Contributions made to the plan for the plan year by employer(s) and employees						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
02/29/2016	4569461	0				
			Totals ►	18(b)	4569461	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	4279309

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	4648031										
b Excess assets, if applicable, but not greater than line 31a	31b	2150745										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	2497286										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....			0									
36 Additional cash requirement (line 34 minus line 35)	36	2497286										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4279309										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	1782023										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years.....	40	0										

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan SQUIRE PATTON BOGGS CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	008
C Plan sponsor's name as shown on line 2a of Form 5500 SQUIRE PATTON BOGGS (US) LLP	D Employer Identification Number (EIN) 34-0648199	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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-----	--

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

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)

FIDELITY INV. INST. OPER. CO.

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	76006	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BB&T INST.INVESTMENT ADVISORS, INC.

57-0956597

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	44487	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BRANCH BANKING & TRUST COMPANY

56-1074313

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	26675	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

CIUNI & PANICHI, INC.

34-1322309

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	9670	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: CHRISTOPHER B. JOHNSON	b EIN: 14-0003498
c Position: ENROLLED ACTUARY	
d Address: 200 SEAPORT BLVD., ZW10B BOSTON, MA 02210	e Telephone: 617-563-7000

Explanation: RETIRED FROM FIDLEITY, ENROLLMENT NUMBER 14-03498

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan SQUIRE PATTON BOGGS CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 SQUIRE PATTON BOGGS (US) LLP	D Employer Identification Number (EIN) 34-0648199	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	4776174	4573615
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	14895	5461
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	16472970	17107916
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	21264039	21686992

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	21264039	21686992
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4573615	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4573615
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		41307
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4614922

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4020064	
(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)		4020064
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)	44487	
(4) Other	2i(4)	127418	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		171905
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4191969

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		422953
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: CIUNI & PANICHI, INC.

(2) EIN: 34-1322309

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:

	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? 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	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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: 0

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

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

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

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>SQUIRE PATTON BOGGS CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SQUIRE PATTON BOGGS (US) LLP</u>	D Employer Identification Number (EIN) <u>34-0648199</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>56-1074313</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>25</u>

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

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2015
v. 150123

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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: <u>0.0</u> % 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): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b 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)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c 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
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b 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
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b 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).		
22c 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 _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 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

Squire Patton Boggs Cash Balance Pension Plan

**Financial Statements
December 31, 2015 and 2014**

Squire Patton Boggs Cash Balance Pension Plan

Financial Statements

December 31, 2015 and 2014

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Independent Auditor's Report

Retirement Plan Committee
Squire Patton Boggs Cash Balance Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Squire Patton Boggs Cash Balance Pension Plan (the "Plan"), which comprise the statement of net assets in liquidation available for benefits as of December 31, 2015, the statement of net assets available for benefits as of December 31, 2014 (ongoing), and the related statement of changes in net assets in liquidation available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

Firm's Responsibility for the Financial Statements

Squire Patton Boggs (US) LLP (the "Firm") 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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, however, 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 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note 4, which was certified by Branch Banking and Trust Company ("BB&T"), the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee, as of December 31, 2015 and 2014, and for the year ended December 31, 2015, 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 evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of or for the year ended December 31, 2015 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Emphasis of Matter

As further discussed in Note 1, the Firm terminated the Plan. As a result, in accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis of accounting used in presenting the 2014 financial statements to the liquidation basis of accounting used in presenting the 2015 financial statements. Our opinion is not modified with respect to this matter.

Report on Form and Content in Compliance with the DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, 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 ERISA.

Ciuni & Panichi, Inc.

Cleveland, Ohio
October 11, 2016

Squire Patton Boggs Cash Balance Pension Plan

Statement of Net Assets in Liquidation Available for Benefits as of December 31, 2015 and Statement of Net Assets Available for Benefits as of December 31, 2014 (Ongoing)

	<u>Assets</u>	
	2015 (in <u>Liquidation</u>)	2014 <u>(Ongoing)</u>
Investments, at fair value (Note 5)	\$ <u>17,107,916</u>	\$ <u>16,472,970</u>
Receivables:		
Employer contribution	4,573,615	4,776,174
Accrued interest and dividends	<u>5,461</u>	<u>14,895</u>
Total receivables	<u>4,579,076</u>	<u>4,791,069</u>
Net assets available for benefits (ongoing)		\$ <u>21,264,039</u>
Net assets in liquidation available for benefits	\$ <u>21,686,992</u>	

The accompanying notes are an integral part of these financial statements

Squire Patton Boggs Cash Balance Pension Plan

Statement of Changes in Net Assets in Liquidation Available for Benefits

For the year ended December 31, 2015

Additions:

Investment income:

Net depreciation in fair value of investments	\$ (302,526)
Interest and dividends	<u>343,833</u>
Total investment income	41,307

Employer contributions	<u>4,573,615</u>
------------------------	------------------

Total additions	<u>4,614,922</u>
-----------------	------------------

Deductions:

Benefits paid to participants	1,862,050
Transfer to a related plan (Note 1)	<u>2,158,014</u>
Total benefits paid	4,020,064

Administrative and other plan expenses	<u>171,905</u>
--	----------------

Total deductions	<u>4,191,969</u>
------------------	------------------

Net increase	422,953
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Beginning of year (net assets available for benefits (ongoing))	<u>21,264,039</u>
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End of year (net assets in liquidation available for benefits)	\$ <u>21,686,992</u>
--	----------------------

The accompanying notes are an integral part of these financial statements

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 1: Description of Plan

The following description of the Squire Patton Boggs Cash Balance Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a cash balance defined benefit plan that covers all partners, and senior partners that are designated individuals, of Squire Patton Boggs (US) LLP (the “Firm”) (i) who are U.S. citizens and participate in the Squire Patton Boggs Retirement Savings Plan (the “RSP”), as well as (ii) who are not U.S. citizens, but are resident in a U.S. office and are subject to U.S. federal income taxes and participate in the RSP. Legacy Patton Boggs partners and designated individual employees were eligible to participate in the Plan as of June 1, 2014.

The Plan is administered by the Firm’s Retirement Plan Committee (the “Committee”). The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan’s investment and monitors investment performance.

Each participant is placed into a Basic Contribution Credit Tier based on points assigned by the Firm’s Management Committee as of his or her entry date. A participant’s Plan benefit is determined by the percentage of his or her distributable net income, up to \$200,000, credited to his or her notional Cash Balance Account, as a Basic Contribution Credit, which is determined by the tier in which he or she is placed. Each Plan year the Cash Balance Account of each participant, who is credited with at least 1,000 hours of service under the Plan, will be credited with an annual Basic Contribution Credit. In addition, Cash Balance Accounts receive an annual Interest Credit which is equal to the net rate of return on Plan assets for the Plan year multiplied by the balance in the Cash Balance Account. A participant is fully vested in his or her Plan benefit after three years of service.

The Plan complies with Section 401(a) of the Internal Revenue Code of 1986, as amended (the “Code”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Firm received a favorable determination letter from the Internal Revenue Service regarding the tax qualification status of the Plan on August 2, 2012. Subsequent to year-end, the Firm received a favorable determination letter from the Internal Revenue Service regarding the tax qualification status of the Plan on March 22, 2016.

Plan Termination

As of October 1, 2015, the Firm has elected to discontinue its contributions and to terminate the Plan effective at the close of business on December 31, 2015 subject to the provisions of the Plan and ERISA. As a result of the Plan termination, all participants became fully vested in their Plan benefits, and all the investment balances were invested in one money market fund at December 31, 2015. The assets of the Plan were fully distributed as of September 19, 2016.

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 1: Description of Plan (continued)

Plan Termination (continued)

Regulations under the Code provide that upon Plan termination a participant's hypothetical account balance under a statutory hybrid plan cannot result in the benefit provided being less than the sum of the principal credits. As of December 31, 2015, certain participant hypothetical accounts had balances less than the principal contributed. As a result, preservation of capital adjustments totaling \$4,154 were recorded as of December 31, 2015 in employer contributions and employer contributions receivable in the accompanying financial statements.

Pension Benefits

Benefits are determined based on the participant's hypothetical account balance. Participants are entitled to receive their accrued Plan benefit after separation from service. Participants may elect to receive their Plan benefit in a lump-sum distribution or life annuity. If a participant separates from service with the Firm for reasons other than death, disability, or plan termination and prior to normal retirement age with less than three years of vesting service, he or she will forfeit his or her accrued Plan benefits.

Participants who attain normal retirement age (as defined by the Plan) have the option to transfer their account balance to the RSP. During 2015, these transfers for 2014 totaled \$2,158,014. Subsequent to December 31, 2015, balances for 2015 totaling \$2,162,940 were transferred to the RSP. Additional rollovers to the RSP were made through September 19, 2016.

Death and Disability Benefits

If a participant terminates from the Firm due to a disability, a benefit equal to such participant's vested accrued Plan benefit is paid to the participant. In the event a participant dies, a benefit equal to the deceased participant's vested accrued Plan benefit is payable to his or her surviving spouse or beneficiary as set forth in the Plan document.

Forfeited Benefits

At the close of business on December 31, 2015 the Plan terminated, resulting in all participant benefits becoming vested. At December 31, 2015 and 2014, forfeited nonvested benefits totaled \$817 and \$507, respectively. Forfeitures are to be used to reduce future Firm contributions or to pay administrative expenses of the Plan.

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting (“ongoing”) as of December 31, 2014 and the liquidation basis of accounting as of and for the year ended December 31, 2015. The change in basis of accounting did not result in any material adjustments in the financial statements.

Basis of Presentation

The Plan follows authoritative guidance issued by the Financial Accounting Standards Board (FASB) which established the FASB Accounting Standards Codification (ASC) as the single source of authoritative accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Adoption of Recent Accounting Pronouncements

In July 2015, the FASB amended ASC Topic 960, Plan Accounting: Defined Benefit Pension Plans, ASC Topic 962, Defined Contribution Pension Plans, and ASC Topic 965, Health and Welfare Benefit Plans: (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Parts I and III are not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics, and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. These amendments are effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be applied retrospectively. Management elected to adopt Part II during the year ended December 31, 2015.

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 2: Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. 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 Committee determines the Plan's valuation policies utilizing information provided by its investment advisers and custodians. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of a participant's accumulated Plan benefit is the value of such participant's Cash Balance Account as of the determination date. Each Plan participant has a notional account to which Basic Contributions Credits and Interest Credits are credited and which is used to determine the amount of the benefit payable to the participant. The actuarial present value of an annuity under the Plan is based upon an interest rate of (i) 4.00% or (ii) the applicable interest rate for the Plan year under Section 417(e)(3)(A)(11)(II) of the Code, whichever is less, and the IRS Static Mortality Table. It is assumed, however, the Plan benefits will be paid in a lump-sum form and equal the value of a participant's Cash Balance Account.

The actuarial present value of accumulated Plan benefits is determined by the actuary for the Plan, Fidelity Consulting Services, and is equal to the present value of all benefits for inactive participants plus the present value of accrued Plan benefits for active participants, in accordance with the Plan document and applicable law.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The administrative expenses of the Plan are paid from the Plan assets, unless the Firm elects to pay such expenses. Certain investment related expenses are included in net depreciation of fair value of investments in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through October 11, 2016, the date the financial statements were available to be issued.

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 3: Funding Policy

The Firm's funding policy is to make annual contributions to the Plan in amounts that fund the maximum liability of the Plan, such that all participants' benefits will be fully funded at all times.

Note 4: Information Certified by the Trustee

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2015 and 2014, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2015, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Branch Banking and Trust Company (the trustee of the Plan).

Note 5: Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 5: Fair Value Measurements (continued)

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Shares of registered investment companies: Mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

The following table sets forth by level the Plan's assets at fair value as of December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ <u>17,107,916</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>17,107,916</u>
	\$ <u>17,107,916</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>17,107,916</u>

The following table sets forth by level the Plan's assets at fair value as of December 31, 2014:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ <u>16,472,970</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>16,472,970</u>
	\$ <u>16,472,970</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>16,472,970</u>

Note 6: Actuarial Present Value of Accumulated Plan Benefits

The present value of accumulated Plan benefits includes costs attributable to service rendered during the Plan year. The actuarial present values of accumulated Plan benefits as of December 31, 2015 and 2014, as determined by the Plan's actuaries, are as follows:

	<u>2015</u>	<u>2014</u>
Actuarial present value of accumulated Plan benefits		
Vested benefits:		
Other participants	\$ 21,381,702	\$ 20,915,284
Nonvested benefits	<u>304,473</u>	<u>348,248</u>
Total actuarial present value of accumulated Plan benefits	\$ <u>21,686,175</u>	\$ <u>21,263,532</u>

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 7: Changes in Accumulated Plan Benefits

The significant changes in the actuarial present value of accumulated Plan benefits for the year ended December 31, 2015 are as follows:

Actuarial present value of accumulated Plan benefits at beginning of year	\$ 21,263,532
Increase during the year attributed to:	
One year's interest on accumulated Plan benefits, as of the beginning of the year	770,140
Benefits accumulated	3,672,567
Benefits paid	<u>(4,020,064)</u>
Net increase	<u>422,643</u>
Actuarial present value of accumulated Plan benefits at end of year	\$ <u>21,686,175</u>

Note 8: Party-in-Interest Transactions

BB&T Institutional Investment Advisors, Inc., a division of BB&T, the trustee of the Plan, serves as the investment manager for the Plan. Additionally, during the years ended December 31, 2015, the Plan invested in a money market fund managed by a subsidiary of BB&T. Therefore, these entities qualify as a party-in-interest. During 2015, the Firm provided legal services to BB&T.

Fidelity Consulting Services provides actuarial and recordkeeping services to the Plan. During 2015, Fidelity Management Trust Company, a related party to Fidelity Consulting Services, is the trustee of the RSP. Therefore, Fidelity Consulting Services qualifies as a party-in-interest.

Note 9: Tax Status

The Plan obtained its latest determination letter on March 22, 2016, in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable sections of the Code. The Plan has been amended since receiving the determination letter. Moreover, the Plan was subsequently submitted for a determination letter from the Internal Revenue Service due to its termination. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Squire Patton Boggs Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2015 and 2014

Note 10: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits. In anticipation of the Plan termination, the Committee elected to move all Plan investments to a less volatile investment to mitigate these risks.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Squire Patton Boggs Cash Balance Pension Plan

Supplemental Schedule I (Unaudited)

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-0648199, Plan No. 008

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Registered Investment Companies: Federated US Treas Res Fund	Registered Investment Company	\$ 17,107,916	\$ 17,107,916
		Total Investments at December 31, 2015	<u>\$ 17,107,916</u>	<u>\$ 17,107,916</u>

Squire Patton Boggs Cash Balance Pension Plan

Supplemental Schedule II (Unaudited) Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 34-0648199, Plan No. 008

For the year ended December 31, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of loan	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
<u>Single Transactions:</u>								
Federated Investors	Federated US Treas Cash Reserves Fund	\$ 4,689,324	\$ -	\$ -	\$ -	\$ 4,689,324	\$ 4,689,324	\$ -
Federated Investors	Federated US Treas Cash Reserves Fund	-	2,075,157	-	-	2,075,157	2,075,157	-
Federated Investors	Federated US Treas Cash Reserves Fund	-	1,828,939	-	-	1,828,939	1,828,939	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,133,722	-	-	-	4,133,722	4,133,722	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,127,445	-	-	-	4,127,445	4,127,445	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,089,665	-	-	-	4,089,665	4,089,665	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,142,821	-	-	-	4,142,821	4,142,821	-

Squire Patton Boggs Cash Balance Pension Plan

Supplemental Schedule II (Unaudited) Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 34-0648199, Plan No. 008

For the year ended December 31, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
<u>Series Transactions:</u>								
Federated Investors	Federated US Treas Cash Reserves Fund							
	31 Purchases	\$ 22,438,725	\$ -	\$ -	\$ -	\$ 22,438,725	\$ 22,438,725	\$ -
	25 Sales	-	5,332,531	-	-	5,332,531	5,332,531	-
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund							
	2 Purchases	539,300	-	-	-	539,300	539,300	-
	4 Sales	-	552,528	-	-	539,300	552,528	13,228
Vanguard	Vanguard Equity Income Fund							
	6 Purchases	43,050	-	-	-	43,050	43,050	-
	4 Sales	-	1,044,326	-	-	1,093,540	1,059,348	(49,214)
Dodge & Cox	Dodge & Cox Income Fund							
	7 Purchases	90,547	-	-	-	90,547	90,547	-
	5 Sales	-	3,822,924	-	-	3,915,906	3,841,901	(92,982)
Vanguard	Vanguard Short Term Inv Grade							
	12 Purchases	43,005	-	-	-	43,005	43,005	-
	4 Sales	-	2,297,793	-	-	2,309,874	2,309,874	(12,081)
Vanguard	Vanguard InterMed Term Treas							
	14 Purchases	69,092	-	-	-	69,092	69,092	-
	4 Sales	-	4,023,669	-	-	4,011,297	4,023,669	12,372
Vanguard	Vanguard Short Term Treasury							
	12 Purchases	16,257	-	-	-	16,257	16,257	-
	4 Sales	-	2,284,846	-	-	2,283,859	2,284,846	987
Dodge & Cox	Dodge & Cox Intl Stock Fund							
	1 Purchases	6,211	-	-	-	6,211	6,211	-
	5 Sales	-	1,120,969	-	-	1,268,647	1,268,647	(147,678)

2015 Form 5500 Schedule SB Attachments
Schedule SB, Line 26 – Schedule of Active Participant Data
Squire Patton Boggs (US) LLP
Squire Patton Boggs Cash Balance Pension Plan
For Plan Year Ended December 31, 2015

EIN: 34-0648199
Plan Number: 008

Age and Service Distribution of Active Members

Attained Age	Completed Years of Service on January 1, 2015										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25											
Number	0	0	0	0	0	0	0	0	0	0	0
25-29											
Number	0	0	0	0	0	0	0	0	0	0	0
30-34											
Number	0	0	0	0	0	0	0	0	0	0	0
35-39											
Number	0	4	4	6	0	0	0	0	0	0	14
40-44											
Number	0	16	14	15	12	0	0	0	0	0	57
45-49											
Number	0	12	8	8	9	4	0	0	0	0	41
50-54											
Number	1	7	2	10	8	6	10	1	0	0	45
55-59											
Number	1	5	7	12	9	8	15	9	0	0	66
60-64											
Number	0	6	10	4	6	3	8	4	7	0	48
65-69											
Number	0	2	8	5	5	1	0	5	4	5	35
Over 69											
Number	0	0	2	2	2	1	1	1	2	3	14
Total											
Number	2	52	55	62	51	23	34	20	13	8	320

2015 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Squire Patton Boggs (US) LLP
Squire Patton Boggs Cash Balance Pension Plan
For Plan Year Ended December 31, 2015

EIN: 34-0648199
Plan Number: 008

ERISA Interest Rates based on plan sponsor election:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

	2015 Plan Year		2014 Plan Year	
Purpose	Minimum	Maximum	Minimum	Maximum
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	0	0	0	0
First 5 years	4.72%	1.22%	4.99%	1.25%
Next 15 years	6.11%	4.11%	6.32%	4.06%
Over 20 years	6.81%	5.20%	6.99%	5.08%
Applicable Law for the segment rates corridor	HATFA	Not Applicable	HATFA	Not Applicable

FASB ASC 960: 4.00%

Interest Credits on Cash Balance Accounts: 3.50%, compounded annually.

Administrative Expenses: \$85,000, estimated based on the prior year non-investment expenses.

Mortality:

ERISA: IRS 2015 Static Mortality Table (previously IRS 2014 Static Mortality Table).

FASB ASC 960: IRS 2014 Static Mortality (previously IRS 2013 Static Mortality).

Salary Scale: 3.50% per annum.

Retirement Rates: 100% at age 62, or attained age if later. Average retirement age is 62.

Withdrawal: 2% per year prior to age 62.

Maximum Benefit: \$210,000 for 2015. For determining limitations under funding amounts, no future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: The lesser of Code Section 401(a)(17)(A) limit of \$265,000 for 2015 or \$200,000 per plan provisions. For determining limitations under funding amounts, no future increases in the salary limit have been reflected.

2015 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Squire Patton Boggs (US) LLP
Squire Patton Boggs Cash Balance Pension Plan
For Plan Year Ended December 31, 2015

EIN: 34-0648199
Plan Number: 008

Actuarial Assumptions and Methods (continued)

Form of Payment: It has been assumed benefits will be paid in lump sum form applicable to the particular benefit. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Valuation Date: January 1, 2015

Actuarial Value of Plan Assets for Funding Purposes: The actuarial value of assets is equal to the market value of assets (including discounted employer contributions receivable) on the valuation date.

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT) and FASB ASC 960 accumulated benefit obligation (ABO) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs.

The projected unit credit method is used for IRS maximum deductible limit cushion amount purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. The liability is then equal to the present value of all benefits for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Squire Patton Boggs Cash Balance Pension Plan

Supplemental Schedule II (Unaudited) Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 34-0648199, Plan No. 008

For the year ended December 31, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of loan	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
<u>Single Transactions:</u>								
Federated Investors	Federated US Treas Cash Reserves Fund	\$ 4,689,324	\$ -	\$ -	\$ -	\$ 4,689,324	\$ 4,689,324	\$ -
Federated Investors	Federated US Treas Cash Reserves Fund	-	2,075,157	-	-	2,075,157	2,075,157	-
Federated Investors	Federated US Treas Cash Reserves Fund	-	1,828,939	-	-	1,828,939	1,828,939	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,133,722	-	-	-	4,133,722	4,133,722	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,127,445	-	-	-	4,127,445	4,127,445	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,089,665	-	-	-	4,089,665	4,089,665	-
Federated Investors	Federated US Treas Cash Reserves Fund	4,142,821	-	-	-	4,142,821	4,142,821	-

Squire Patton Boggs Cash Balance Pension Plan

Supplemental Schedule II (Unaudited) Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 34-0648199, Plan No. 008

For the year ended December 31, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
<u>Series Transactions:</u>								
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	25 Sales	-	5,332,531	-	-	5,332,531	5,332,531	-
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund							
	2 Purchases	539,300	-	-	-	539,300	539,300	-
	4 Sales	-	552,528	-	-	539,300	552,528	13,228
Vanguard	Vanguard Equity Income Fund							
	6 Purchases	43,050	-	-	-	43,050	43,050	-
	4 Sales	-	1,044,326	-	-	1,093,540	1,059,348	(49,214)
Dodge & Cox	Dodge & Cox Income Fund							
	7 Purchases	90,547	-	-	-	90,547	90,547	-
	5 Sales	-	3,822,924	-	-	3,915,906	3,841,901	(92,982)
Vanguard	Vanguard Short Term Inv Grade							
	12 Purchases	43,005	-	-	-	43,005	43,005	-
	4 Sales	-	2,297,793	-	-	2,309,874	2,309,874	(12,081)
Vanguard	Vanguard InterMed Term Treas							
	14 Purchases	69,092	-	-	-	69,092	69,092	-
	4 Sales	-	4,023,669	-	-	4,011,297	4,023,669	12,372
Vanguard	Vanguard Short Term Treasury							
	12 Purchases	16,257	-	-	-	16,257	16,257	-
	4 Sales	-	2,284,846	-	-	2,283,859	2,284,846	987
Dodge & Cox	Dodge & Cox Intl Stock Fund							
	1 Purchases	6,211	-	-	-	6,211	6,211	-
	5 Sales	-	1,120,969	-	-	1,268,647	1,268,647	(147,678)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan SQUIRE PATTON BOGGS CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SQUIRE PATTON BOGGS (US) LLP	D Employer Identification Number (EIN) 34-0648199	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2015</u>			
2 Assets:			
a Market value.....	2a	21242326	
b Actuarial value.....	2b	21242326	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	0	0	0
b For terminated vested participants.....	31	2175951	2175951
c For active participants.....	320	16629062	16915630
d Total.....	351	18805013	19091581
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	5.81%	
6 Target normal cost.....	6	4648031	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>9/7/2016</u> Date 0147743 <u>14-7743</u> Most recent enrollment number 312-730-1197 Telephone number (including area code)
Andrew Marcus Type or print name of actuary		
FIDELITY INVESTMENTS Firm name		
311 S Wacker Dr, STE 3800 Chicago IL 60606 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2015
v. 150123

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.72%	2nd segment: 6.11%	3rd segment: 6.81%
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	4648031
b Excess assets, if applicable, but not greater than line 31a		31b	2150745
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	2497286
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	2497286
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	4279309
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1782023
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

2015 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire Patton Boggs (US) LLP
Squire Patton Boggs Cash Balance Pension Plan
For Plan Year Ended December 31, 2015

EIN: 34-0648199
Plan Number: 008

Plan Provisions

Name of Plan: Squire Patton Boggs Cash Balance Pension Plan

Employer Identification Number / Plan Number: 34-0648199/008.

Effective Date: January 1, 2009. Amended effective December 31, 2013 to freeze accruals and subsequently amended effective as of January 1, 2014 to restore accruals. Effective June 1, 2014 the name of the plan changed from the Squire Sanders Cash Balance Pension Plan to the Squire Patton Boggs Cash Balance Pension Plan following the merger of Squire Sanders (US) LLP with Patton Boggs LLP.

Entry Date: Any January 1, April 1, July 1 and October 1.

Participation Date:

A partner shall become a Participant as of the earliest Entry Date after 12/31/2008 provided he has:

- a) Completed one year of Eligibility Service
- b) Not filed an irrevocable waiver of participation
- c) Not withdrawn as a Partner
- d) Participated in the Squire Patton Boggs Retirement Savings Plan

Vesting: Participants are 100% vested after completing three years of Vesting Service or attaining Normal Retirement Age.

Definitions:

Vesting Service: All service with the Firm computed to the nearest 1/12th year.

Eligibility Service: All service with the Firm computed to the nearest 1/12th year.

Partner: All partners, and senior partners that are designated individuals of Squire Patton Boggs (US) LLP (the "Firm") (i) who as U.S. citizens and participate in the Squire Patton Boggs Retirement Savings Plan (the "RSP"), as well as (ii) who are not U.S. citizens, but are resident in a U.S. office and are subject to U.S. federal income taxes and participant in the RSP. Legacy Patton Boggs partners and designated individual employees were eligible to participate in the plan as of June 1, 2014.

Normal retirement age (NRA): Attainment of age 62.

Early Retirement Age (ERA): Attainment of age 55.

Cash Balance Account: A notional account to which Basic Contribution Credits and Interest Credits are credited and which is used to determine the amount of the benefit payable to the Participant.

2015 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire Patton Boggs (US) LLP
Squire Patton Boggs Cash Balance Pension Plan
For Plan Year Ended December 31, 2015

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

DNI: Total earned income as defined in Section 401(c)(2) of the Code, limited to \$200,000 and exclusive of:

- a) Any special compensation or cost-of-living differentials
- b) Payments under the Firm's dependent care assistance plan

Plus the contributions made by the Firm on behalf of the participant to tax-qualified plans that are excluded from earned income.

Basic Contribution Credits: Amount determined at the end of the current Plan Year based on a percentage of his DNI determined by the Accrual Tier he is placed in. A Participant shall earn a Basic Contribution Credit for only the first ten Plan Years of service as a partner in which he is credited with 1,000 or more Hours of Service under the Plan and any other defined benefit plan. If a Participant's scheduled DNI is reduced by more than ten percent of their prior Plan Year's scheduled DNI, his Basic Contribution Credit for the current Plan Year will be reduced by the same reduction percentage (if a Partner is among the 25 highest paid Partners for the prior Plan Year the threshold is increased to 20 percent).

Interest Credits: Amount determined at the end of the current Plan Year based on the lesser of the market rate of return as defined in Section 411(a)(13)(b)(5)(B)(i) of the Code and the net rate of return on Plan assets for the current Plan Year, multiplied by the Cash Balance Account.

Accrued Benefit: The Benefit of a Plan participant is defined by the allocation to the notional Cash Balance Account of such participant as of each Credit Date of an annual Basic Contribution Credit projected to his Normal Retirement Age based upon the Interest Credit for the Plan Year ending on such Credit Date and then converted to a monthly annuity based upon the Annuity Conversion Factors. Each benefit is subject to the limitations of the Code Section 415 set forth in Appendix A.

Annuity Conversion Factor: Actuarial present value of an annuity based on the 417(e)(3) applicable interest rate and the 417(e)(3) Applicable Mortality Table.

Eligibility for Benefits:

Normal Retirement: Retire on NRA.

Early Retirement: Upon separation from service, if the participant has 3 or more years of vesting service.

Postponed Retirement: Retire after NRA.

Pre-retirement Spouse Benefit: Die before Annuity Starting Date with a surviving spouse.

Annuity Starting Date: December 31st following retirement from service with the Firm.

2015 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire Patton Boggs (US) LLP
Squire Patton Boggs Cash Balance Pension Plan
For Plan Year Ended December 31, 2015

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

Benefits Paid Upon the Following Events:

Normal Retirement: Cash Balance Account as of NRA in form of payment elected by the Participant.

Early Retirement: Cash Balance Account as of ERA in form of payment elected by the Participant.

Death with Pre-retirement Spouse Benefits: Pre-retirement spouse benefit is payable.

Forms of Payment: For those participants with a qualified spouse at retirement, benefits must be paid in the form of a Qualified 50% Joint and Survivor annuity or Qualified Optional Survivor Annuity unless the spouse consents to an optional form. Single participants and married participants with spousal consent have the following options:

- (a) life annuity; or
- (b) 75% Joint and Survivor annuity; or
- (c) lump sum

Maximum on Benefits and Pay: All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code including limits under Sections 401(a)(17) and 415(b), as well as regulations under Sections 401(a)(4) and 410(b). Where applicable, the Plan provides for adjusting the dollar limits automatically as such changes become effective.

Transfers to Separate Accounts: The Plan includes a provision to allow transfers after NRA to a separate account established under the Squire Patton Boggs Retirement Savings Plan.

Squire Patton Boggs Cash Balance Pension Plan

Supplemental Schedule I (Unaudited)

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-0648199, Plan No. 008

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Registered Investment Companies: Federated US Treas Res Fund	Registered Investment Company	\$ 17,107,916	\$ 17,107,916
		Total Investments at December 31, 2015	<u>\$ 17,107,916</u>	<u>\$ 17,107,916</u>