Form 5500-SF Short Form Annual Return/Report of Small Employee OMB Nos Benefit Plan							MB Nos. 1210-0110 1210-0089	
	rtment of the Treasury nal Revenue Service	This form is required to be filed			etirement		2016	
Employee B	epartment of Labor enefits Security Administration	Income Security Act of 1974		057(b) and 6058(a) of the			orm is Open to c Inspection	
	enefit Guaranty Corporation	Complete all entries in a	accordance with the in	structions to the Form 5	500-SF.	1 0.51		
For calenda	Annual Report Ic ar plan year 2016 or fisca	lentification Information	016	and ending 12	2/31/2016			
1 01 0010110		a single-employer plan	_	plan (not multiemployer) (king this bo	c must attach a	
A This ret	urn/report is for:	a one-participant plan		employer information in ac		-		
B This retu	urn/report is	the first return/report an amended return/report						
C Check	box if filing under:	Form 5558 automatic extension DFVC program						
		special extension (enter descri	1 /					
Part II		mation—enter all requested info	ormation		1h	e all'adu		
1a Name THE ACCRE	of plan EDITED COLLISION EXA	AN	1b Three plan (PN)	number	002			
			1c Effec	tive date of 01/01	plan /2013			
Mailing	ponsor's name (employe g address (include room,	etructions)	2b Empl (EIN)		ication Number 13083			
	town, state or province, DITED COLLISION EXA	structions)	2c Spor	nsor's teleph 425-327	none number -5526			
1228 COROI EDMONDS, '	NADO PLACE WA 98020		ONADO PLACE S, WA 98020		2d Busir	ness code (s 5419s	see instructions) 90	
3a Plan a	dministrator's name and	address 🛛 Same as Plan Spon	ISOT.		3b Admi	nistrator's E	EIN	
					3c Admi	nistrator's t	elephone number	
name	, EIN, and the plan numb	olan sponsor has changed since t per from the last return/report.	the last return/report file	d for this plan, enter the	4b EIN			
·	or's name				4C PN			
5a Totalı	number of participants at	the beginning of the plan year			5a		6	
		the end of the plan year count balances as of the end of t			5b -		6	
				•	5c			
• •		cipants at the beginning of the pla	-		5d(1) 5d(2)		6	
e Numb	per of participants that te	cipants at the end of the plan yea rminated employment during the	plan year with accrued	benefits that were less	50(2) 5e		C	
Caution: A	penalty for the late or	incomplete filing of this return	/report will be assesse	ed unless reasonable cau	use is estal	blished.		
Under pena SB or Sche	alties of perjury and othe	r penalties set forth in the instruc signed by an enrolled actuary, a	tions, I declare that I ha	ve examined this return/re	port, includi	ng, if applic		
SIGN	Filed with authorized/va	lid electronic signature.	03/23/2017	DAVID C. WELLS				
HERE	Signature of plan adr	ninistrator	Date	Enter name of individ	ual signing a	as plan adn	ninistrator	
SIGN HERE								
	Signature of employer/plan sponsor Date Enter name of individual signing as employer or plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number							
Fieparer S		ne, il applicable) and address (in		ider)	riepaieis		number	
For Doportur	arl Daduction Ast Nation	see the Instructions for Form 5500	er				orm 5500-SE (2016)	

Pa				1				
_/	Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year				
a	Total plan assets	7a	30604	30801				
b	Total plan liabilities	7b	0	0				
С	Net plan assets (subtract line 7b from line 7a)	7c	30604	30801				
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total				
а	Contributions received or receivable from: (1) Employers	8a(1)	0					
	(2) Participants	8a(2)	0					
	(3) Others (including rollovers)							
b		8b	740					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		740				

C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		740
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions).	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	543	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		543
i Net income (loss) (subtract line 8h from line 8c)	8i		197
j Transfers to (from) the plan (see instructions)	8j	0	
Part IV Plan Characteristics		•	
9a If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Plan Characte	ristic Codes in the instructions:

9a	If the	e plan	provides	pension	benefits,	enter the ap	plicable pen	sion feature	codes from the	Exist of Plan	Characteristi	c Codes in t	ne instruct	ions:
	1A	11	3D											

If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: b

Part V Compliance Questions

10	During the plan year:		Yes	No	N/A	Amount
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		Х		
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х		
C	Was the plan covered by a fidelity bond?	10c		Х		
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х		
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	x			634
f	Has the plan failed to provide any benefit when due under the plan?	10f		Х		
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		Х		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i				

Page **3-** 1

11	VI	Pension Funding Compliance							
		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and co n 5500) and line 11a below)	•					X Ye	es 🗌 No
11a	Ente	r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40			11a				0
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co						Ye	es 🗙 No
		A? /es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					']	
а	lf a w	aiver of the minimum funding standard for a prior year is being amortized in this plan year, see instring the waiver.		, and e	enter tl Dav			letter ar	ruling
lf y	<u> </u>	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1			,				
b	Enter	the minimum required contribution for this plan year			12b				
		the amount contributed by the employer to the plan for this plan year			12c				
	Subti	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the le tive amount)		12d					
е		he minimum funding amount reported on line 12d be met by the funding deadline?				Yes	N)	N/A
Part '	VII	Plan Terminations and Transfers of Assets							
		a resolution to terminate the plan been adopted in any plan year?				Yes	s)	No	
		es," enter the amount of any plan assets that reverted to the employer this year			13a			_	
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough	nt undei	the			Ye	s X	No
С	lf, du	ol of the PBGC? ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify							
		n assets or liabilities were transferred. (See instructions.) Name of plan(s):	13	a(2) E			1	20(2)	PN(s)
	36(1)		10	8 c(2) E	.111(5)		1	50(3)	FIN(5)
Part	VIII	Trust Information							
14a	Name	of trust			11h -		.		
					140	rust's E	IN		
440					140	rust's E	IN		
14C	Name	of trustee or custodian				rust's E		stodia	ın's
14C	Name				14d ⊺		s or cu		ın's
		of trustee or custodian			14d ⊺	rustee'	s or cu		in's
14C Part					14d ⊺	rustee'	s or cu		in's
Part	t IX	of trustee or custodian		/es	14d ⊺ t	rustee' elephoi	s or cu ne num	ber	
Part 15a 15b	t IX Is the How c	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b		/es	14d T t	rustee' elephoi	s or cu ne num	ber	ar" ADP
Part 15a 15b	t IX Is the How c	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b		/es resign- afe ha	14d ⊤ t	rustee' elephor	s or cu ne num	ber	
Part 15a 15b	t IX Is the How c 401(k) What	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b lid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply: testing method was used to satisfy the coverage requirements under section 410(b) for the plan		Yes resign- afe ha DP tes Ratio	based rbor t year"	rustee' elephor	s or cu ne num] No] "Pri test] N/A verage	ber or yea	ar" ADP
Part 15a 15b	t IX Is the How c 401(k) What	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b lid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:		/es esign- afe ha DP tes	based rbor t year"	rustee' elephor	s or cu ne num No Wri test	ber or yea	
Part 15a 15b 16a 16b	t IX Is the How c 401(k) What year? Did th	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b lid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply: testing method was used to satisfy the coverage requirements under section 410(b) for the plan		Yes esign- afe ha Curren DP tes Ratio percen	based rbor t year"	rustee' elephor	s or cu ne num] No] "Pri test] N/A verage	ber or yea	ar" ADP
Part 15a 15b 16a 16b	t IX Is the How c 401(k) What year? Did th for the	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b tid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply: testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply: te plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) a plan year by combining this plan with any other plan under the permissive aggregation rules?plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS or		Yes resign- afe ha Curren DP tes Ratio bercen est Yes	based rbor t year" st	rustee' elephor	s or cu ne num No "Pri- test N/A verage enefit te	ber or yea	ar" ADP
Part 15a 15b 16a 16b 17a	t IX Is the How c 401(k) What year? Did th for the If the the le	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b tid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply: testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply: te plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) a plan year by combining this plan with any other plan under the permissive aggregation rules?plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS or		Yes vesign- afe ha Curren DP tes Ratio bercen est Yes etter c	based rbor t year" tage	rustee' elephor	s or cu ne num] No] "Pri test] N/A verage enefit te enefit te enefit te	ber or yea est	ar" ADP
Part 15a 15b 16a 16b 17a 17b 18	t IX Is the How of 401(k) What year? Did th for the If the letter Define Were	of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b tid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply: testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply: te plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) a plan year by combining this plan with any other plan under the permissive aggregation rules? plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS or tter and the serial number	F F F t F t t ter the c	Yes vesign- afe ha Curren DP tes Ratio Dercen est Yes etter co date of	based rbor t year" tage	rustee' elephor	s or cu ne num] No] "Pri test] N/A verage enefit te enefit te enefit te	ber or yea est	ar" ADP

	SCH	IEDUL	.E SE	3		Single-Er	nploy	yer Define	d Ber	ne	fit Plan			OMB N	No. 1210-0110)
	(F	orm 55	500)					rial Inforn							2016	
		tment of the nal Revenue													2010	
		partment of				This schedule is re Retirement Income							т	nie Form	is Open to I	Public
	Employee Be	nefits Securi nefit Guaran			•			Revenue Code (th							spection	ublic
								chment to Form	5500 or	r 55						
<u> </u>					,	ar beginning 0	1/01/201	16			and ending	12/	31/201	16		
	Round off					ssed for late filing o	f this ron	ort unless reaso	nable cai		is established					
	Name of pla		01 \$ 1,0		15563	ssed for late filling o	i uns iep	Joit unless reaso		E						
			COLLIS	SION EXAI	MINA	TION SPECIALIST	TS, INC.	DEFINED BENE	FIT PLA		plan numl		۷)	•	002	
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	•					of Form 5500 or 550					Employer I		13083		=11N)	
							<u></u>	_				40 17	10000			
E	Type of plar	i: 🗙 Sin	gle	Multiple-A	٩T	Multiple-B		F Prior year pl	an size:	X	100 or fewer	101	-500	More th	nan 500	
P	Part I	Basic I	nform	ation		_			L							
1		e valuation			Mc	onth <u>12</u> [Day <u>3</u>	1 Year _2	016	_						
2	Assets:						,			_						
	a Market	value										2a				30801
	b Actuar	ial value.										2b				30801
3																
	a For ret	ired parti	cipants	and benef	iciari	es receiving payme	ent		· ·	anic			Targe	<u>ہر</u> 0	Tai	<u>ј</u> ет 0
		•	•								0			0		0
											6			26349		27836
											6			26349		27836
4						box and complete li				Π						
	a Fundir	ng target o	disregai	rding preso	ribed	d at-risk assumptior	ns					. 4a				
						ptions, but disrega						^{sk} 4b				
				/e consecu	itive y	years and disregard	ding load	ling factor					' 			
<u>5</u> 6		interest r										5 6				5.61 % 0
	tement by											. 0				0
	To the best of accordance wi	my knowled th applicable	ge, the inf e law and	formation supp regulations. In	my op	this schedule and accompliant of the schedule and accompliant of the second strain of the second schedule and the schedule and schedu										
	SIGN															
	HERE													03/20/201	7	
				Sig	gnatu	ure of actuary								Date		
J	JOSEPH A CAROLAN 14-07835															
	Type or print name of actuary Most recent enrollment number															
E	ERPC, LLC 425-314-9282															
	Firm name Telephone number (including area code) PO BOX 890 MUKILTEO, WA 98275															
				A	Addre	ess of the firm										
	e actuary ha	as not full	y reflec	ted any reg	gulati	ion or ruling promu	lgated ur	nder the statute ir	n complet	eting	this schedule	, checł	the b	ox and se	e	
_		rk Reduc	tion Ac	t Notice, s	see t	he Instructions fo	r Form 5	5500 or 5500-SF	-				S	chedule S	B (Form 55	00) 2016

v. 160205

P	art II	Begir	nning of Year	Carryov	er and Prefunding Ba	alances							
_						-	(a)	Carryover baland	ce	(b) F	refundi	ng balai	nce
7					able adjustments (line 13 fro				0				0
8			•		nding requirement (line 35 fr	•			0				0
9	Amount	remaining	g (line 7 minus line	9 8)					0				0
10	Interest	on line 9	using prior year's a	actual retur	n of <u>-2.26</u> %				0				0
11					o prefunding balance:								
	a Prese	nt value c	of excess contribut	ions (line 3	8a from prior year)								0
					over line 38b from prior yea interest rate of <u>0.00</u>								0
	b(2) Int	erest on l	line 38b from prior	year Sche	dule SB, using prior year's a	actual				-			
													0
											0		
	d Portion of (c) to be added to prefunding balance												
12	12 Other reductions in balances due to elections or deemed elections 0 0									0			
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) 0 0									0			
P	Part III Funding Percentages												
14	4 Funding target attainment percentage												
15	15 Adjusted funding target attainment percentage												
	Prior yea	ar's fundir	ng percentage for	purposes o	f determining whether carry	over/prefund	ding balan	ces may be used	to redu	ce current	16	10	0.95%
17	If the cu	rrent valu	e of the assets of	the plan is	less than 70 percent of the f	unding targe	et, enter su	ich percentage			17		%
P	Part IV	Con	tributions and	d Liquid	ity Shortfalls								
18					ar by employer(s) and emplo	-		-					
(1	(a) Dat MM-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) [(MM-DD)		(b) Amount employ		(c		int paid l oyees	бу
		,		/		(,		(-)	_			
						Totals >	18(b)			18(c)			
19	Discoun	ted emplo	oyer contributions	- see instru	uctions for small plan with a	valuation da	ate after the	e beginning of th	e year:				
	a Contri	butions a	llocated toward ur	npaid minin	num required contributions f	rom prior ye	ars		19a				0
	b Contri	butions m	nade to avoid restr	ictions adju	usted to valuation date				19b				0
	C Contri	butions al	ocated toward mini	imum requii	red contribution for current yea	ar adjusted to	o valuation	date	19c				0
20	Quarter	y contribu	itions and liquidity	shortfalls:									
	a Did th	e plan ha	ive a "funding sho	tfall" for the	e prior year?							Yes	X No
	b If line	20a is "Y	es," were required	quarterly i	installments for the current y	ear made ir	n a timely n	nanner?		·		Yes	No
	c If line	20a is "Y	es," see instruction	ns and com	plete the following table as								
		(4) (Liquidity shortfall as of end	d of quarter	-				(4) 4:		
	(1) 1st (2) 2nd						(3)	3rd		(4) 4th			

Page 3

F	Part V	Assumpti	ons Used to Determin	e Funding Target an	d Targ	et Normal Cost				
21	Discount	rate:								
	a Segm	ent rates:	1st segment: 4.43%	2nd segment: 5.91 %		3rd segment: 6.65 %		N/A, full yield curve used		
	b Applic	able month (er	nter code)				21b	0		
22	Weightee	d average retire	ement age				22	62		
23	Mortality	table(s) (see	instructions) X Pres	scribed - combined	Prescr	ibed - separate	Substitu	ute		
Pa	art VI	Miscellane	ous Items							
24		-	de in the non-prescribed actu			-				
	attachme	ent						Yes 🗙 No		
25	Has a me	ethod change I	been made for the current pla	n year? If "Yes," see instru	ictions re	garding required attach	ment	Yes 🗙 No		
26	Is the pla	in required to p	provide a Schedule of Active F	Participants? If "Yes," see i	nstructio	ns regarding required a	ittachmen	tX Yes 🗌 No		
27	•		alternative funding rules, ente		instructio	ns regarding	27			
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contril	butions	For Prior Years				
28	Unpaid n	ninimum requir	red contributions for all prior y	ears			28	0		
29			ontributions allocated toward				29	0		
30	Remainii	ng amount of u	inpaid minimum required cont	ributions (line 28 minus line	e 29)		30	0		
Pa	Part VIII Minimum Required Contribution For Current Year									
31										
	a Target	normal cost (li	ne 6)				31a	0		
	b Excess	s assets, if app	licable, but not greater than li	ne 31a			31b	0		
32	Amortiza	tion installmen	its:			Outstanding Bala	nce	Installment		
	a Net sh	ortfall amortiza	ation installment				0	0		
	b Waive	r amortization i	installment				0	0		
33			proved for this plan year, entransity grant and a grant set of the				33	0		
34	Total fun	ding requireme	ent before reflecting carryover	/prefunding balances (lines	s 31a - 31	b + 32a + 32b - 33)	34	0		
				Carryover balance	•	Prefunding balar	ice	Total balance		
35			se to offset funding		0		0	0		
					0		0	0		
36			ment (line 34 minus line 35)				36	0		
37			toward minimum required co			```	37	0		
38	Present	value of excess	s contributions for current yea	r (see instructions)						
			of line 37 over line 36)				38a	0		
	b Portior	n included in lir	ne 38a attributable to use of p	refunding and funding stan	dard carr	yover balances	38b	0		
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)									
40	40 Unpaid minimum required contributions for all years 0									
Pa	Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)									
41	41 If an election was made to use PRA 2010 funding relief for this plan:									
	a Schedu	ule elected						2 plus 7 years 15 years		
	b Eligible	e plan year(s) f	for which the election in line 4	1a was made			20	08 2009 2010 2011		
42	Amount o	of acceleration	adjustment				42	0		
43	13 Excess installment acceleration amount to be carried over to future plan years									

Schedule SB, Line 26

Schedule of Active Participant Data

The Accredited Collision Examination Specialists, Inc. Defined Benefit Plan EIN/PN: 45-1713083/002 For the plan year January 1, 2016 through December 31, 2016

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under										
25										
25 to 29		1								
30 to 34		2								
35 to 39		1								
40 to 44										
45 to 49										
50 to 54										
55 to 59		1								
60 to 64		1								
65 to 69										
70 & up										

Actuarial Assumption Methods

	For Funding Min Max	For §417(e)	For Actuarial Equivalence
Interest RatesSeg 1	4.43% 1.55%	Seg 1 1.82%	Pre-Retirement 5.50%
Seg 2	5.91% 3.76%	Seg 2 4.12%	Post-Retirement 5.50%
Seg 3	6.65% 4.73%	Seg 3 5.01%	
Pre-Retirement			
Turnover	None	None	None
Mortality	None	None	None
Assumed Ret Age	Normal Retirement A Later of Age 62 or 5	Age Years of Participation	
Post-Retirement			
Mortality	2016 Applicable Mortality Table	2016 Applicable Mortality Table	2016 Applicable Mortality Table
Assumed Benefit Fo	orm for Funding	Lump Sum	
Calculated Effective	e Interest Rate	5.61%	
Asset Values		Market Value	

Summary of Plan Provisions

As of December 31, 2016

Plan Effective Date	January 1, 2013
Plan Year	January 1 to December 31
Eligibility	All employees excluding non-resident aliens, members of an excluded class and collectively bargained are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements:
	1 Year of Service Age 21
	All Eligible Employees employed on December 31 st shall be Participants as of January 1, 2013.
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on the later of the following:
	Attainment of age 62 Completion of 5 Years of Participation
Normal Retirement Benefit	Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:
	10% of Average Annual Compensation per Year of Credited Service
	Notwithstanding the foregoing, no benefits shall accrue after May 15, 2015.
	Average Compensation for purposes of the Normal Retirement Benefit is based on the average salary during the highest 3 consecutive years of participation.
Normal Form of Benefit	A benefit payable for the life of the participant
Accrued Benefit	Normal Retirement Benefit described above calculated based on the salary and/or service to the date of calculation, but payable at normal retirement

Termination Benefit	Upon termination for any reason oth or retirement, a participant shall be the actuarial equivalent of his accrue with the following vesting schedule:	entitled to a portion of ed benefit in accordance
	Credited Years	Vested Percent
	1	0
	2	20
	3	40
	4	60
	5	80
	6	100
	Credited year are plan years common hire and ending with the retirement following: Years with less than 1,000 hours	ē .
Top-Heavy Minimum Benefit	The top-heavy minimum will be prov of the employer	vided in the 401(k) Plan
Death Benefit	Actuarial Equivalent of the accrued the date of death	benefit earned at up to

Schedule SB, Line 22

Description of Weighted Average Retirement Age

The Accredited Collision Examination Specialists, Inc. Defined Benefit Plan EIN/PN: 45-1713083/002 For the plan year January 1, 2016 through December 31, 2016

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Actuarial Certification and Disclosures

The Accredited Collision Examination Specialists, Inc. Defined Benefit Plan

For the plan year January 1, 2016 through December 31, 2016 Valuation date: December 31, 2016

The Actuarial Report is applicable to the plan year indicated above and is intended for use by the Plan Sponsor, ERISA Plan Administrator and Trustee(s) of the above referenced plan. The Actuarial Report is comprised of the Actuarial Communications and Documents listed below:

- Valuation Report include Plan Provisions and applied Actuarial Assumptions and Methods
- Form 5500 Schedule SB and its attachments
- AFTAP Certification(s)
- Pension Benefit Guarantee Corporation (PBGC) Premium Certificate
- Contribution letter/communication
- Any other written, electronic or oral communications with respect to actuarial services

The Actuarial Report reflects the Pension Protection Act (PPA) of 2006 including changes made by the Worker, Retiree, and Employer Recovery Act (WRERA) of 2008 and the Heroes Earnings Assistance and Relief Tax (HEART) of 2008. All Plan Sponsor/Employer, Employee and plan asset data including employer contribution dates and amounts along with the plan and trust documents used in the valuation, have been furnished by the Plan Sponsor, ERISA Plan Administrator, Trustee(s), and/or representatives of these parties. The Form 5500 Schedule SB attachments labeled Part V—Statement of Actuarial Assumptions/Methods and Summary of Plan Provisions identify the methods, procedures and assumptions used to render the actuarial opinion for the plan year. The prescribed funding method, interest and mortality rates, along with the plan asset value and valuation date allowable under Internal Revenue Code (IRC) §430 are noted and have been selected by the Plan Sponsor. In addition, the valuation report includes this information along with other specific participant data used to render the actuarial findings.

The scope of the requested Actuarial Report is to provide to the intended users the minimum required contribution for the plan year based on estimated benefits of the plan participants as of the valuations date. The valuation report is intended to support the compliance of the Plan with IRC §§412, 430 and 436. The Form 5500 Schedule SB and its attachments supplies the results of the Plan Sponsor's funding for the plan year. The AFTAP certification(s) states the funding position which indicates any benefit restrictions as required under IRC §436. The PBGC Premium certification state the variable-rate premium information is true, correct and complete based on the assumptions and methods prescribed by the PBGC and as elected by the Plan Sponsor.

This Actuarial Report is not to be used or relied upon for FAS Accounting purposes, Participant Distribution amounts, Plan Termination estimates any PBGC filing other than Premium, or any other purpose not specified.

 \sum vergreen Retirement Plan Consulting, LLC

I, the Responsible Actuary for Actuarial Communications, have relied upon the Plan Sponsor, ERISA Plan Administrator, Trustee(s), and/or their representatives, for the accuracy of all data. However, I have performed quality checks as to the reasonableness of the data under the Actuarial Standards of Practice (ASOP) No. 23. If the information provided is not accurate, the results of the Actuarial Report may not be correct in the determination of the minimum required contribution along with the Plan's compliance with the terms of IRC sections aforementioned. Actual future changes in the pension laws and regulations, plan benefit formula, asset value and participant data after the valuation date are not considered in this Actuarial Report. The Plan Sponsor should communicate to me any potential change in business and/or employment roster in order to access the impact to the Plan and its funding.

I am enrolled by the Joint Board for the Enrollment of Actuaries. I am qualified to practice with respect to qualified retirement plans and to render the actuarial opinion contained in the Actuarial Report under the American Academy of Actuaries qualification standards. In preparing the Actuarial Report, there was no deviation from the guidance of any Actuarial Standard of Practice. In providing my actuarial opinion, there is no known relationship between the intended users, the plan or its advisors and my firm and/or me that would impair the objectivity of my findings. Based on the intended use of the Actuarial Report, there are no constraints that have been placed on the report of its findings.

Please note that to the extent the Actuarial Communications contain tax advice, such advice is not intended or written to be used, and cannot be used by any taxpayer, for the purpose of avoiding any penalties that may be imposed under the Internal Revenue Code or in promoting, marketing or recommending any entity, investment plan or arrangement to any taxpayer.

Handler MSPA, CPC, APA Date Enrollment Number

Enrolled Actuary Evergreen Retirement Plan Consulting, LLC PO Box 890 Mukilteo, WA 98275 jcarolan@evergreen-retirement.com 425.314.9282

•	SC	HEDI	JLE S	R		Single-Er	mploy	/er Define	d Ber	hof	it Plan			OMB	No. 1210-0110
		Form				-	• •	rial Inform			il Fian				2040
	Dep	artment of t	the Treasury	y I		-									2016
		Department				This schedule is re etirement Income								his Form	is Open to Public
			curity Admin					Revenue Code (th					•		spection
				or fiscal plan			s an atta)1/01/201	chment to Form	5500 or	5500	D-SF. and ending	12/	31/20	16	
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•	Caution:	A pena	Ity of \$1,0	000 will be a	sses	sed for late filing o	of this rep	ort unless reasor	nable cau	se is	established	•			
	ame of p HE ACC		D COLLI	ISION EXAN	/INA ⁻	TION SPECIALIS	TS, INC.		FIT PLAN	В	Three-dig plan numl		1)	Þ	002
	•					f Form 5500 or 55 TION SPECIALIS				D	Employer I	dentific 45-17			EIN)
Ет	ype of pla	an: 🗙 S	Single [Multiple-B		F Prior year pla	an size: [>	ـــــــــــــــــــــــــــــــــــــ	0 or fewer] 101	-500	More th	nan 500
Pa	art I	Basic	: Inform	nation											
1	Enter th	ne valuat	tion date:		Mor	nth <u>12</u> (Day <u>3</u> 1	1Year_2(016						
2	Assets:										r				
										•••••		2a 2b			30801
3				nt count brea						Num	ber of		sted f	unding	(3) Total Funding
Ŭ										rticip	pants		Targe		Target
		•	•			s receiving payme				-	0			0	
											6			26349	2783
											6			26349	2783
4	If the pl	an is in a	at-risk sta	atus, check t	the bo	ox and complete li	ines (a) a	nd (b)	[•				• • • • • • • • • • • • • • • • • • •
			-			at-risk assumption									
						otions, but disregate ears and disregare									
5												. 5			5.61 %
6	Target	normal c	cost									. 6			0
T a	o the best o	of my know with applica	able law and	nformation suppli	my opi:	his schedule and accom nion, each other assump nce under the plan.	npanying sch ption is reas	nedules, statements an onable (taking into acc	d attachmer ount the exp	nts, if a periena	any, is complete ce of the plan an	and accu d reason:	ırate. Ea able exp	ich prescribe pectations) an	d assumption was applied in Id such other assumptions, ir
	BIGN IERE		Je	xl ()	Col				_	\Box	3/2	<u> </u>	'U-	7
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EF	RPC, LLC	2								_				25-314-92	
	D BOX 89 UKILTEC		3275		Firr	n name					Tel	ephone	e num	ber (incluc	ling area code)
	·			A	ddres	ss of the firm				-					
	actuary I ctions	has not f	fully refle	cted any reg	ulatio	on or ruling promu	lgated un	der the statute in	complet	ing tl	his schedule	, check	the b	ox and se	e []
		ork Red	uction A	ct Notice, s	ee th	e Instructions fo	or Form 5	500 or 5500-SF.					S	chedule S	B (Form 5500) 2016 v. 160205

Page 2 -	1
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Ρ	art II	Begin	ning of Year	Carryov	er and Prefunding E	Balances	; 		. <u>.</u>					
7	Balance	at beginn	ing of prior year a	fter applica	ible adjustments (line 13 f	rom prior		(a) C	arryover balan	ce	(b	) Prefund	ing balance	
					·····					0			(	0
8					nding requirement (line 35					0			(	0
9	Amount	remaining	g (line 7 minus line	8)						0			(	0
10	Interest	on line 9 (	using prior year's a	actual retur	n of <u>-2.26</u> %					0			(	0
11	Prior ye	ar's exces	s contributions to	be added t	o prefunding balance:				-					
	a Prese	nt value o	f excess contribut	ions (line 3	8a from prior year)				1					0
	: Sc	hedule Si	B, using prior year	's effective	over line 38b from prior y interest rate of0.00	<u>0</u> %	•••						(	0
	•••				dule SB, using prior year's								(	0
	C Total a	available a	t beginning of curre	ent plan yea	r to add to prefunding balar	nce							(	0
	d Portic	on of (c) to	be added to prefi	unding bala	ance								(	0
12	Other re	ductions i	n balances due to	elections	or deemed elections					0			(	0
13	Balance	at beginn	ning of current yea	r (line 9 + l	ine 10 + line 11d – line 12	:)				0			(	0
F	Part III	Fun	ding Percenta	ages										
14	Funding	target att	ainment percenta	ge		••••••						14	110.0	6 <b>5%</b>
15	Adjuste	d funding i	target attainment	percentage	•			•••••				15	110.0	6 <b>5%</b>
16					of determining whether car								100.9	95%
17	If the cu	rrent valu	e of the assets of	the plan is	less than 70 percent of the	e funding t	arget,	enter suc	h percentage.			17		%
F	Part IV	Con	tributions an	d Liquid	ity Shortfalls									
18	Contribu	utions mad			ar by employer(s) and emp	ployees:								
	(a) Da MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees		a) Dai	te YYY)	(b) Amoun employ		by	•••	int paid by lovees	
			employer	3/	cinployees	(11.11		,	0					
<del></del>									<b></b> .					
<u> </u>					· · · · · ·									
													-	
					· · ·	Totals	•	18(b)			18	c)		
19	Discour	ited emplo	over contributions	- see instru	uctions for small plan with	a valuation	n date	after the	beginning of th	ne year	<u>.</u>			
	a Contr	ibutions a	llocated toward ur	npaid minin	num required contributions	s from prio	year	s		. 19a				0
	<b>b</b> Contr	ibutions m	nade to avoid restr	ictions adju	usted to valuation date			•••••						0
	C Contr	ibutions all	ocated toward min	imum requi	red contribution for current y	year adjuste	ed to v	aluation d	ate	. 190	·			0
20		•	tions and liquidity											
					e prior year?								Yes 🛛	No
	<b>b</b> If line	20a is "Y	es," were required	l quarterly i	installments for the curren	t year mad	e in a	timely ma	anner?				Yes	No
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table a									
		(1) 10	+		Liquidity shortfall as of e (2) 2nd	end of quar	ter of		year 3rd			(4) 4t		
		(1) 1s	L		(2) 2nd			(0)				(1) 4	· ·	

Page 3

F	Part V	Assumpti	ons Used to Determine	e Funding Target and Tar	get Normal Cost		
21	Discount	rate:					
	a Segmo	ent rates:	1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65 %		N/A, full yield curve used
	<b>b</b> Applica	able month (er	nter code)			21b	0
22	Weighted	l average retire	ement age			22	62
23	Mortality	table(s) (see i	instructions) X Pres	cribed - combined	cribed - separate	Substit	ute
Pa	art VI	Miscellane	ous Items				
24				arial assumptions for the current p			s regarding required 
25	Has a me	thod change l	been made for the current plar	n year? If "Yes," see instructions	regarding required attac	hment	Yes 🛛 No
26	is the pla	n required to p	provide a Schedule of Active F	Participants? If "Yes," see instruct	ions regarding required	attachmen	tX Yes 🗌 No
27				r applicable code and see instruct		27	
P	art VII	Reconcili	ation of Unpaid Minim	um Required Contribution	ns For Prior Years		
28	Unpaid m	inimum requir	red contributions for all prior ye	ears		28	0
29				unpaid minimum required contribu		29	0
30	Remainir	ng amount of u	inpaid minimum required conti	ributions (line 28 minus line 29)		30	0
Pa	art VIII	Minimum	Required Contribution	For Current Year			
31	Target n	ormal cost and	l excess assets (see instructio	ons):			
	a Target	normal cost (li	ne 6)			31a	0
	b Excess	assets, if app	licable, but not greater than li	ne 31a		31b	0
32	Amortiza	tion installmen	its:		Outstanding Bala	ance	Installment
	a Net she	ortfall amortiza	tion installment			0	0
		<u> </u>				0	0
33	If a waive (Month _	r has been ap	proved for this plan year, ente ay Year	er the date of the ruling letter gran) and the waived amount	ting the approval	33	0
34	Total fun	ding requireme	ent before reflecting carryover	/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	0
				Carryover balance	Prefunding bala	nce	Total balance
35			se to offset funding	0		0	0
36	Additiona	I cash require	ment (line 34 minus line 35)			36	0
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	I to valuation date (line	37	0
38			s contributions for current year			<b></b>	
	a Total (e	excess, if any,	of line 37 over line 36)			38a	0
<u> </u>				efunding and funding standard ca		38b	0
39	Unpaid m	ninimum requir	ed contribution for current yea	ar (excess, if any, of line 36 over l	ine 37)	39	0
40	Unpaid m	ninimum requir	ed contributions for all years.			40	0
Pa	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 201	0 (See Instructions	5)	
41	If an elect	lion was made	to use PRA 2010 funding reli	ef for this plan:			
	a Schedu	ile elected				[	2 plus 7 years 15 years
_	b Eligible	plan year(s) f	or which the election in line 41	a was made		20	08 2009 2010 2011
42	Amount o	f acceleration	adjustment			42	0
43	Excess in	stailment acce	eleration amount to be carried	over to future plan years		43	0

					r		
Foi	m 5500-SF	Short Form Annu	al Return/Report Benefit Plan	of Small Emplo	yee	OME	3 Nos. 1210-0110 1210-0089
	rtment of the Treasury nal Revenue Service	This form is required to be file	d under sections 104 and 4			2(	016
Employee B	epartment of Labor enefits Security Administration enefit Guaranty Corporation	Income Security Act of 1974	Revenue Code (the Code)	).			n is Open to nspection
		► Complete all entries in a	accordance with the instr	uctions to the Form 550	00-SF.		
Part I	Annual Report	Identification Information	016	and and in a 190	24/2016		
For calend	ar plan year 2016 or the	scal plan year beginning 01/01/2			31/2016		
A This ret	urn/report is for:	X a single-employer plan		n (not multiemployer) (F ployer information in acc			
			a foreign plan				
<b>B</b> This ret	urn/report is	the first return/report	the final return/report				
0		an amended return/report		h/report (less than 12 mo ר	_		
C Check	box if filing under:	☐ Form 5558	automatic extension	L	DFVC pr	rogram	
		special extension (enter descr	iption)				
Part II	<b>Basic Plan Info</b>	rmation-enter all requested inf	ormation				
<b>1a</b> Name THE ACCRE		XAMINATION SPECIALISTS, INC	. DEFINED BENEFIT PLAN		1b Three plan ( PN)	number	002
						tive date of pla 01/01/20	
Mailing	address (include roor	yer, if for a single-employer plan) n, apt., suite no. and street, or P.O	. Box)		2b Emplo	oyer Identifica 45-1713	
		e, country, and ZIP or foreign post XAMINATION SPECIALISTS, INC.		uctions)		sor's telephor 425-327-55	
				-	2d Busin	ess code (see	e instructions)
1228 CORO EDMONDS,	NADO PLACE WA 98020		ONADO PLACE S, WA 98020			541990	,
3a Plan a	dministrator's name ar	nd address 🛛 Same as Plan Spor	isor.		3b Admii	nistrator's EIN	
					3C Admin	nistrator's tele	phone number
		e plan sponsor has changed since	the last return/report filed fo	or this plan, enter the	4b EIN		
	•	mber from the last return/report.			4c PN		
	or's name				5a		
	• •	at the beginning of the plan year			5a 5b		6
		at the end of the plan yearaccount balances as of the end of the			50 50		
•	•	rticipants at the beginning of the pla		F	5d(1)		e
• •	•		•	<b>F</b>	5d(2)		
e Numl	per of participants that	rticipants at the end of the plan yea terminated employment during the	plan year with accrued ber	nefits that were less	5e		(
Caution: A	penalty for the late	or incomplete filing of this return	/report will be assessed	unless reasonable cau	se is estab	olished.	
Under pen SB or Sche	alties of perjury and ot	her penalties set forth in the instructed actuary, a	tions, I declare that I have	examined this return/rep	ort, includir	ng, if applicabl	le, a Schedule owledge and
SIGN	Aland C.L	Dalls	03-15-2017	David C. W	ells		
HERE			,	Enter name of individu	al cigning s	ac nlan admini	ietrator
SIGN	Signature of plan a	unninstrator	Date		ar argrinng a	as plan aumm	
HERE	Signature of emplo		Date	Enter name of individu			
Preparer's	name (including firm n	ame, if applicable) and address (in	clude room or suite numbe	r)	Preparer's	telephone nu	mber
L							- 5500 SE (2016)

Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility <b>If you answered "No" to either line 6a or line 6b, the plan cann</b> If the plan is a defined benefit plan, is it covered under the PBGC in	an indepe and condit ot use Fo	ndent qualified public accountant ( tions.) orm 5500-SF and must instead us	IQPA) Xes No se Form 5500.
rt III   Financial Information	Ì	r	T
Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
Total plan assets	7a	30604	30801
Total plan liabilities	7b	0	0
Net plan assets (subtract line 7b from line 7a)	7c	30604	30801
Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
Contributions received or receivable from: (1) Employers	8a(1)	0	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
	8b	740	
Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		740
	Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann If the plan is a defined benefit plan, is it covered under the PBGC ir art III Financial Information Plan Assets and Liabilities Total plan assets	Are you claiming a waiver of the annual examination and report of an indeper under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditional examination and report of an indeperational examination on the period conditional examination on the period conditional examination on the period condition on the period conditional examination on the period conditional examination on the period conditional examination on the period condition of the period condition of the period condition on the period condition of the period condited condited condition of the period condition of the p	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)

a	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
е	Certain deemed and/or corrective distributions (see instructions).	8e	0	
f	Administrative service providers (salaries, fees, commissions)	8f	543	
g	Other expenses	8g	0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		543
i	Net income (loss) (subtract line 8h from line 8c)	8i		197
j	Transfers to (from) the plan (see instructions)	8j	0	
			•	•

### Part IV Plan Characteristics

9a	If the p	lan p	provides	pension	benefits,	enter the	applicable	pension fe	ature co	des from the	e List of Plar	n Characteristic	c Codes	in the	instructions:
	1A 1		3D												

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

#### Part V Compliance Questions

10	During the plan year:		Yes	No	N/A	Amount
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		Х		
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х		
C	Was the plan covered by a fidelity bond?	10c		Х		
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х		
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X			634
f	Has the plan failed to provide any benefit when due under the plan?	10f		Х		
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		Х		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i				

Page **3-** 1

i ait	VI	Pension Funding Compliance							
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and co n 5500) and line 11a below)	•					Ye	s 🗌 No
11a	Enter	r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40			11a				0
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co						Ye	s 🗙 No
		A? /es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					.  -	_	
а	lf a w	aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inst ing the waiver.		s, and	enter t Dav		of the le Yea		uling
lf	<u> </u>	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1			,				
b	Enter	the minimum required contribution for this plan year			12b				
		the amount contributed by the employer to the plan for this plan year			12c				
	Subtr	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the le tive amount)	eft of a		12d				
е		he minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No		N/A
Part	VII	Plan Terminations and Transfers of Assets							
		a resolution to terminate the plan been adopted in any plan year?				Yes	×	No	
		es," enter the amount of any plan assets that reverted to the employer this year			13a				
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug	ht unde	r the			Yes	X	No
С	lf, du	ol of the PBGC? ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identif							
		n assets or liabilities were transferred. (See instructions.) Name of plan(s):	1	20(2) [			12	o(2)	PN(s)
	30(1)		1	3c(2) [			13	(J)	-11(5)
1									
Part	\////								
ган	VIII	Trust Information							
		of trust			14b ⊺	rusťs E	IN		
		1			<b>14b</b> ⊺	rust's E	IN		
14a	Name	1				rust's E		todia	n's
14a	Name	of trust			<b>14d</b> ⊺		s or cus		n's
14a 14c	Name Name	of trust of trustee or custodian			<b>14d</b> ⊺	rustee'	s or cus		n's
14a	Name Name	of trust			<b>14d</b> ⊺	rustee'	s or cus		n's
14a 14c Part	Name Name	of trust of trustee or custodian	🖵	Yes	<b>14d</b> ⊺ 1	rustee': elephor	s or cus ne numb	Der	
14a 14c Part 15a 15b	Name Name t <b>IX</b> Is the How d	of trust of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b		Yes	14d T 1	rustee': elephor	s or cus ne numb	Der	n's r" ADP
14a 14c Part 15a 15b	Name Name t <b>IX</b> Is the How d	of trust of trustee or custodian IRS Compliance Questions plan a 401(k) plan? If "No," skip b		Yes Design safe ha	14d T t -based arbor nt year'	rustee': elephor	s or cus he numb	Der	
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