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 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

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

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.)
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/11/1998

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)
WHEELER TRIGG O DONNELL LLP

370 17TH STREET, SUITE 4500
DENVER, CO 80202

2b Employer Identification Number (EIN) 20-0697269

2c Plan Sponsor's telephone number 303-244-1800

2d Business code (see instructions) 541110

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.	07/11/2017	FREDERICK CALI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/11/2017	ELIZABETH MARTINEZ
	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 [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5 Total number of participants at the beginning of the plan year	**5**	288
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)**	215
a(2) Total number of active participants at the end of the plan year	**6a(2)**	212
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	84
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	297
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	297
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	287
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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:

2A 2E 2F 2G 2J 2K 2R 2S 2T 3D

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)** [X] 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)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2016** **This Form is Open to Public Inspection.**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

THE VANGUARD GROUP, INC.

23-1945930

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

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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)

CBIZ FINANCIAL SOLUTIONS, INC.

52-1396995

(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?
26	NONE	51957	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 16 25 33 37 52 59	NONE	42058	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

ANTON COLLINS MITCHELL LLP

01-0724563

(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	NONE	15081	Yes [ ] No [X]	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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLIANZ GLOBAL ADVISORS 33-0434038	15 BPS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVESCO 74-1894784	25 BPS

(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

(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

(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

(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

(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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

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

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD RETIREMENT SAVINGS TRUST

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
23-2186884-022	C	1138408

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

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

2016

This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	58408	65018
(B) Common	1c(4)(B)	385219	293945
(5) Partnership/joint venture interests	1c(5)	6242	0
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	431115	457706
(9) Value of interest in common/collective trusts	1c(9)	1099765	1138408
(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)	34001595	40428450
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	35982344	42383527
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	35982344	42383527

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)	2249164	
	(B) Participants	2a(1)(B)	1993265	
	(C) Others (including rollovers)	2a(1)(C)	1572780	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5815209
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)	17782	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		17782
	(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)	1148938	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1148938
	(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)		20299
(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)		1687966
c Other income	2c		290529
d Total income. Add all **income** amounts in column (b) and enter total	2d		8980723
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2469500	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	74	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2469574
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	109966	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		109966
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2579540
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6401183
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: ANTON COLLINS MITCHELL LLP **(2)** EIN: 01-0724563

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	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.)	4a		X	
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.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

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 sections 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

2016

This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

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): 23-2186884

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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

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**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No

22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter _____/_____/_____.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Financial Statements and Supplemental Schedule

December 31, 2016 and 2015
and Year Ended December 31, 2016

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

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Form 5500, Schedule H, Part IV, line 4i – Schedule of Assets (Held at End of Year) – December 31, 2016 14

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Independent Auditor's Report

To the Plan Administrator of
Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan
Denver, Colorado

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

303 East 17th Avenue, Suite 600
Denver, Colorado 80203
303.830.1120 · Fax 303.830.8130 · www.acmllp.com

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2016 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

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

Anton Collins Mitchell LLP

Denver, Colorado
July 6, 2017

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31,	**2016**	2015
Assets		
Investments, at fair value:	**$ 41,925,821**	$ 35,551,229
Receivables:		
Notes receivable from participants	**457,706**	431,115
Total receivables	**457,706**	431,115
Net assets available for benefits	**$ 42,383,527**	$ 35,982,344

See accompanying independent auditor's report and notes to financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31,	**2016**
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer, net of forfeitures	**$ 2,249,164**
Employee	**1,993,265**
Rollover	**1,572,780**
Total contributions	**5,815,209**
Interest earned on notes receivable from participants	**17,782**
Investment income:	
Net appreciation in fair value of investments	**1,687,966**
Interest and dividend income	**1,169,237**
Other income	**290,529**
Total net investment income and interest earned on notes receivable from participants	**3,165,514**
Benefits paid to participants	**(2,469,574)**
Administrative fees	**(109,966)**
Total deductions	**(2,579,540)**
Net increase in net assets available for plan benefits	**6,401,183**
Net assets available for plan benefits, beginning of year	**35,982,344**
Net assets available for plan benefits, end of year	**$ 42,383,527**

See accompanying independent auditor's report and notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following brief description of the Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell LLP (the "Company") effective February 1, 1998 and amended and restated January 1, 2016. The Plan is a contributory, defined contribution 401(k) profit-sharing plan available to qualifying employees of the Employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Trustee and Administration of the Plan

The Company administers the Plan. Vanguard Fiduciary Trust Company ("Vanguard") serves as trustee and manages Plan assets and maintains the Plan's records. Individual accounts are invested in the various investment options at the direction of the participants. The Company determines the Plan's investment offerings and monitors investment performance.

Eligibility

Employees are eligible immediately upon hire. Leased employees and independent contractors are not eligible to participate in the Plan.

Contributions

Participants may make before-tax or after-tax Roth contributions subject to certain Internal Revenue Code ("IRC") limitations ($18,000 for 2016). Employee contributions to the Plan are generally made through regular payroll deductions. The Plan also allows catch-up contributions for participants age 50 or over based on IRC limitations ($6,000 for 2016). Newly eligible participants are automatically enrolled at 5%, unless they elect not to participate or elect otherwise.

Rollover contributions from other qualified plans are also allowed if certain criteria are met.

The Employer makes a Safe Harbor non-elective employer contribution to all eligible employees equal to 3% of compensation.

The Employer may also make a discretionary profit-sharing contribution to each eligible employee equal to their compensation multiplied by the contribution percentage as determined by the Employer applicable to the participation group in which the participant is a member. The Plan provides for eight designated employee participation groups which establishes the amount of employer contributions as noted below:

- Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of counsel" employees who were formerly partners;
- Group two - Partners who have attained the age of 36 but have not yet attained the age of 40 as of the last day of the Plan year;
- Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year;
- Group four - The highly compensated employees who first became highly compensated employees prior to January 1, 2004, who are not attorneys;
- Group five - Attorneys who are designated by the Employer to be on track to become partners of the Employer;
- Group six - Attorneys who regularly practice in the Employer's New York office;
- Group seven - Highly compensated employees who are attorneys who are not included in any other participation group;
- Group eight - All employees eligible to share in employer profit-sharing contributions other than safe harbor contributions who are not in another participating group.

The employer may also make a discretionary matching contribution of up to 6% of compensation each year. The Employer did not make a discretionary matching contribution for the year ended December 31, 2016.

Participants' Accounts and Investment Options

Each participant's account is credited with the participant's pre-tax and Roth contributions, rollover contributions, catch-up contributions, the Employer's contributions and an allocation of net plan investment earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan, including a self-directed brokerage account option.

Notes Receivable from Participants

Participants may borrow from their account a maximum equal to the lesser of $50,000 or 50% of their account balance. The maximum term of the loans is five years, unless used for the purchase of a residence. The loans are secured by the balances in the participants' accounts and bear interest at rates which are commensurate with local prevailing rates as determined on the date of issuance and are fixed for the term of the loan. Principal and interest are paid ratably through payroll deductions.

Vesting and Forfeitures

Participants are immediately vested in their accounts. Any forfeited non-vested amounts, which can result from over-contributions which are forfeited, may be used to reduce future Employer contributions or pay Plan expenses. For the year ended December 31, 2016, $1,022 of forfeitures were used to reduce the Employer contribution. The balance of forfeitures at December 31, 2016 and 2015 was $0.

Payment of Benefits

Upon death, attaining retirement age (62), or termination of service, a participant may receive a lump-sum payment in the amount equal to the participant's vested account balance. Balances less than $1,000 upon a distributable event are disbursed as a lump-sum payment.

The Plan allows participants to receive hardship withdrawals to satisfy certain immediate and heavy financial needs. Certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value, which 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.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. The net appreciation (depreciation) in the fair value of investments consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Contributions

Employee contributions and related employer contributions are recognized in the period during which the Company makes payroll deductions from the participant's compensation, and when the amounts are due to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued, but unpaid interest was de minimus. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants.

Administrative Expenses

The Employer has full discretionary authority to allocate to participants' accounts any reasonable plan expenses that are not paid by the Employer. For the year ended December 31, 2016, expenses of $109,966 were paid by the Plan. All other expenses related to administering the Plan were paid by the Company, and are excluded from these financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants' accounts will be distributed according to the Plan agreement and ERISA.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant accounts.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The Company has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants as shown in the accompanying Statements of Net Assets Available for Plan Benefits;
- Interest earned on notes receivable from participants and investment income as shown in the accompanying Statement of Changes in Net Assets Available for Plan Benefits;
- Investment information included in the Notes to Financial Statements;
- Investment information in Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) – as of December 31, 2016 and notes to financial statements.

At the request of the plan administrator, the Plan's certified public accountants did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. FAIR VALUE MEASUREMENTS AND DISCLOSURES

Financial Accounting Standards Board ("FASB") Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs are the highest priority and consist of unadjusted quoted prices in active markets for identical assets and liabilities. Level 2 inputs are inputs for quoted prices for similar assets or liabilities in active markets; inputs for 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; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are the lowest priority and are unobservable and significant to the fair value measurement of an asset or liability. The asset'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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Registered Investment Companies (Mutual Funds): Valued at the daily closing price as reported by the fund or security. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Investment Trust: The Vanguard Retirement Savings Trust (the "RS Trust") is a collective investment trust fund sponsored by Vanguard Fiduciary Trust Company. The RS Trust's objective is to protect principal while providing a higher rate of return than shorter maturity investments, however there is no assurance this objective can be met. The RS Trust is composed primarily of fully-benefit responsive investment contracts that are valued at the net asset value of units of the collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

Self-Directed Brokerage Accounts: These accounts are comprised of common stock, preferred stock, exchange traded funds, registered investment companies and a limited partnership. Common stock, preferred stock, and exchange traded funds (ETFs) are valued at the published market price on an active market. Registered investment companies (mutual funds) are valued at the NAV that is quoted on an active market and is determined based on the fair value of the underlying assets at the end of each day. The limited partnership is valued at unit value based on NAV as reported by the limited partnership.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The asset 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2016 and 2015:

As of December 31, 2016	Level 1	Level 2	Level 3	Total
Mutual funds	**$ 36,884,316**	**$ -**	**$ -**	**$ 36,884,316**
Self-directed brokerage account	**3,903,097**	**-**	**-**	**3,903,097**
Total assets in the fair value hierarchy	**$ 40,787,413**	**$ -**	**-**	**$ 40,787,413**
Investments measured at net asset value (a)				**1,138,408**
Total investments at fair value				**$ 41,925,821**

As of December 31, 2015	Level 1	Level 2	Level 3	Total
Mutual funds	$ 31,145,896	$ -	$ -	$ 31,145,896
Self-directed brokerage account	3,299,326	6,242	-	3,305,568
Total assets in the fair value hierarchy	$ 34,445,222	$ 6,242	-	$ 34,451,464
Investments measured at net asset value (a)				1,099,765
Total investments at fair value				$ 35,551,229

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for plan benefits.

For the years ended December 31, 2016 and 2015, there were no significant transfers in or out of investment levels.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

Year Ended December 31,	*Investment Type*	*Fair Value*	*Unfunded Commitments*	*Redemption Frequency*	*Redemption Notice Period*
2016	Collective Investment Trust- RS Trust	$ 1,138,408	None	Daily	None
2015	Collective Investment Trust- RS Trust	$ 1,099,765	None	Daily	None

5. INCOME TAXES

Effective January 1, 2016 the Plan was amended and restated under a Vanguard prototype plan. The prototype plan document received an IRS opinion letter dated May 28, 2014 that the form of the prototype plan, as then designed, was acceptable under Section 401 of the IRC and therefore exempt from federal income taxes under the provisions of Section 501(a) of the IRC. The Plan administrator believes that the Plan, as amended and restated, is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt; therefore, no provision for income taxes have been included in the accompanying financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2016 and 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Vanguard is the recordkeeper, as defined by the Plan; therefore, any transactions with Vanguard qualify as party-in-interest. Fees of $109,966 were paid to the recordkeeper, investment advisor, and Plan auditor out of Plan assets during 2016. Certain other investment management fees may be paid by the Plan and are shown net of earnings. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These transactions are exempt from the prohibited transaction rules.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

Participant loans are reported as notes receivable from participants in the accompanying financial statements as required by current authoritative guidance; however, for Form 5500 purposes and reporting on the supplemental Schedule of Assets (Held at End of Year) they are shown as investments, as required.

8. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through July 6, 2017, which is the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2016

EIN: 20-0697269
Plan Number: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	AIM Small Cap Growth Fund: Institutional Shares	Mutual Fund	(1)	$ 1,126,884
	Allianz NFJ Small Cap Value Fund Class A	Mutual Fund	(1)	223,091
	American Funds Investment Co. of America Fund CI R-5	Mutual Fund	(1)	1,040,718
	American Funds EuroPacific Growth Class R-5	Mutual Fund	(1)	1,986,084
	American Funds Growth Fund of America R5	Mutual Fund	(1)	2,413,376
	American Funds New World Fund: Class R5	Mutual Fund	(1)	609,144
	Janus Enterprise Fund; Class I	Mutual Fund	(1)	470,340
	PIMCO Total Return Fund: Institutional Class	Mutual Fund	(1)	1,878,962
	T. Rowe Price Small-Cap value Fund: Retail Class	Mutual Fund	(1)	364,202
*	Vanguard 500 Index Fund: Investor Shares	Mutual Fund	(1)	3,113,165
*	Vanguard Federal Money Market Fund	Mutual Fund	(1)	462,831
*	Vanguard Global Equity Fund	Mutual Fund	(1)	558,825
*	Vanguard Inflation-Protected Securities Fund: Investor Shares	Mutual Fund	(1)	439,579
*	Vanguard Intermediate-Term Bond Index Fund: Investor Shares	Mutual Fund	(1)	817,891
*	Vanguard Mid-Cap Index Fund: Investor Shares	Mutual Fund	(1)	969,355
*	Vanguard Prime Money Market Fund	Mutual Fund	(1)	240
*	Vanguard REIT Index Fund: Investor Shares	Mutual Fund	(1)	716,130
*	Vanguard Selected Value Fund	Mutual Fund	(1)	469,838
*	Vanguard Small-Cap Index Fund: Investor Shares	Mutual Fund	(1)	1,034,192
*	Vanguard Target Retirement 2010 Fund	Mutual Fund	(1)	1,399,570
*	Vanguard Target Retirement 2015 Fund	Mutual Fund	(1)	521,147
*	Vanguard Target Retirement 2020 Fund	Mutual Fund	(1)	1,780,748
*	Vanguard Target Retirement 2025 Fund	Mutual Fund	(1)	1,528,454
*	Vanguard Target Retirement 2030 Fund	Mutual Fund	(1)	1,690,751
*	Vanguard Target Retirement 2035 Fund	Mutual Fund	(1)	3,516,953
*	Vanguard Target Retirement 2040 Fund	Mutual Fund	(1)	1,644,592
*	Vanguard Target Retirement 2045 Fund	Mutual Fund	(1)	2,750,627
*	Vanguard Target Retirement 2050 Fund	Mutual Fund	(1)	1,426,184
*	Vanguard Target Retirement 2055 Fund	Mutual Fund	(1)	188,408
*	Vanguard Target Retirement 2060 Fund	Mutual Fund	(1)	136,309
*	Vanguard Target Retirement Income Fund	Mutual Fund	(1)	101,803
*	Vanguard Total International Stock Index Fund	Mutual Fund	(1)	86,128
*	Vanguard Windsor II Fund: Investor Shares	Mutual Fund	(1)	1,417,795
*	Vanguard Brokerage Option	Various	(1)	3,903,097
*	Participant loans	Interest rates at 4.25% - 4.75%, various maturity dates	(1)	457,706
*	Vanguard Retirement Savings Trust	Collective investment trust	(1)	1,138,408
	Total assets (held at end of year)			$ 42,383,527

(1) The cost of participant-directed investments is not required to be disclosed.
* A party in interest as defined by ERISA.

See accompanying independent auditor's report.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Financial Statements and Supplemental Schedule

December 31, 2016 and 2015
and Year Ended December 31, 2016

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

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ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Independent Auditor's Report

To the Plan Administrator of
Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan
Denver, Colorado

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

303 East 17th Avenue, Suite 600
Denver, Colorado 80203
303.830.1120 · Fax 303.830.8130 · www.acmllp.com

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2016 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

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

Anton Collins Mitchell LLP

Denver, Colorado
July 6, 2017

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31,	**2016**	2015
Assets		
Investments, at fair value:	**$ 41,925,821**	$ 35,551,229
Receivables:		
Notes receivable from participants	**457,706**	431,115
Total receivables	**457,706**	431,115
Net assets available for benefits	**$ 42,383,527**	$ 35,982,344

See accompanying independent auditor's report and notes to financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31,	**2016**
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer, net of forfeitures	**$ 2,249,164**
Employee	**1,993,265**
Rollover	**1,572,780**
Total contributions	**5,815,209**
Interest earned on notes receivable from participants	**17,782**
Investment income:	
Net appreciation in fair value of investments	**1,687,966**
Interest and dividend income	**1,169,237**
Other income	**290,529**
Total net investment income and interest earned on notes receivable from participants	**3,165,514**
Benefits paid to participants	**(2,469,574)**
Administrative fees	**(109,966)**
Total deductions	**(2,579,540)**
Net increase in net assets available for plan benefits	**6,401,183**
Net assets available for plan benefits, beginning of year	**35,982,344**
Net assets available for plan benefits, end of year	**$ 42,383,527**

See accompanying independent auditor's report and notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following brief description of the Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell LLP (the "Company") effective February 1, 1998 and amended and restated January 1, 2016. The Plan is a contributory, defined contribution 401(k) profit-sharing plan available to qualifying employees of the Employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Trustee and Administration of the Plan

The Company administers the Plan. Vanguard Fiduciary Trust Company ("Vanguard") serves as trustee and manages Plan assets and maintains the Plan's records. Individual accounts are invested in the various investment options at the direction of the participants. The Company determines the Plan's investment offerings and monitors investment performance.

Eligibility

Employees are eligible immediately upon hire. Leased employees and independent contractors are not eligible to participate in the Plan.

Contributions

Participants may make before-tax or after-tax Roth contributions subject to certain Internal Revenue Code ("IRC") limitations ($18,000 for 2016). Employee contributions to the Plan are generally made through regular payroll deductions. The Plan also allows catch-up contributions for participants age 50 or over based on IRC limitations ($6,000 for 2016). Newly eligible participants are automatically enrolled at 5%, unless they elect not to participate or elect otherwise.

Rollover contributions from other qualified plans are also allowed if certain criteria are met.

The Employer makes a Safe Harbor non-elective employer contribution to all eligible employees equal to 3% of compensation.

The Employer may also make a discretionary profit-sharing contribution to each eligible employee equal to their compensation multiplied by the contribution percentage as determined by the Employer applicable to the participation group in which the participant is a member. The Plan provides for eight designated employee participation groups which establishes the amount of employer contributions as noted below:

- Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of counsel" employees who were formerly partners;
- Group two - Partners who have attained the age of 36 but have not yet attained the age of 40 as of the last day of the Plan year;
- Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year;
- Group four - The highly compensated employees who first became highly compensated employees prior to January 1, 2004, who are not attorneys;
- Group five - Attorneys who are designated by the Employer to be on track to become partners of the Employer;
- Group six - Attorneys who regularly practice in the Employer's New York office;
- Group seven - Highly compensated employees who are attorneys who are not included in any other participation group;
- Group eight - All employees eligible to share in employer profit-sharing contributions other than safe harbor contributions who are not in another participating group.

The employer may also make a discretionary matching contribution of up to 6% of compensation each year. The Employer did not make a discretionary matching contribution for the year ended December 31, 2016.

Participants' Accounts and Investment Options

Each participant's account is credited with the participant's pre-tax and Roth contributions, rollover contributions, catch-up contributions, the Employer's contributions and an allocation of net plan investment earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan, including a self-directed brokerage account option.

Notes Receivable from Participants

Participants may borrow from their account a maximum equal to the lesser of $50,000 or 50% of their account balance. The maximum term of the loans is five years, unless used for the purchase of a residence. The loans are secured by the balances in the participants' accounts and bear interest at rates which are commensurate with local prevailing rates as determined on the date of issuance and are fixed for the term of the loan. Principal and interest are paid ratably through payroll deductions.

Vesting and Forfeitures

Participants are immediately vested in their accounts. Any forfeited non-vested amounts, which can result from over-contributions which are forfeited, may be used to reduce future Employer contributions or pay Plan expenses. For the year ended December 31, 2016, $1,022 of forfeitures were used to reduce the Employer contribution. The balance of forfeitures at December 31, 2016 and 2015 was $0.

Payment of Benefits

Upon death, attaining retirement age (62), or termination of service, a participant may receive a lump-sum payment in the amount equal to the participant's vested account balance. Balances less than $1,000 upon a distributable event are disbursed as a lump-sum payment.

The Plan allows participants to receive hardship withdrawals to satisfy certain immediate and heavy financial needs. Certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value, which 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.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. The net appreciation (depreciation) in the fair value of investments consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Contributions

Employee contributions and related employer contributions are recognized in the period during which the Company makes payroll deductions from the participant's compensation, and when the amounts are due to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued, but unpaid interest was de minimus. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants.

Administrative Expenses

The Employer has full discretionary authority to allocate to participants' accounts any reasonable plan expenses that are not paid by the Employer. For the year ended December 31, 2016, expenses of $109,966 were paid by the Plan. All other expenses related to administering the Plan were paid by the Company, and are excluded from these financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants' accounts will be distributed according to the Plan agreement and ERISA.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant accounts.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The Company has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants as shown in the accompanying Statements of Net Assets Available for Plan Benefits;
- Interest earned on notes receivable from participants and investment income as shown in the accompanying Statement of Changes in Net Assets Available for Plan Benefits;
- Investment information included in the Notes to Financial Statements;
- Investment information in Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) – as of December 31, 2016 and notes to financial statements.

At the request of the plan administrator, the Plan's certified public accountants did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. FAIR VALUE MEASUREMENTS AND DISCLOSURES

Financial Accounting Standards Board ("FASB") Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs are the highest priority and consist of unadjusted quoted prices in active markets for identical assets and liabilities. Level 2 inputs are inputs for quoted prices for similar assets or liabilities in active markets; inputs for 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; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are the lowest priority and are unobservable and significant to the fair value measurement of an asset or liability. The asset'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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Registered Investment Companies (Mutual Funds): Valued at the daily closing price as reported by the fund or security. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Investment Trust: The Vanguard Retirement Savings Trust (the "RS Trust") is a collective investment trust fund sponsored by Vanguard Fiduciary Trust Company. The RS Trust's objective is to protect principal while providing a higher rate of return than shorter maturity investments, however there is no assurance this objective can be met. The RS Trust is composed primarily of fully-benefit responsive investment contracts that are valued at the net asset value of units of the collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

Self-Directed Brokerage Accounts: These accounts are comprised of common stock, preferred stock, exchange traded funds, registered investment companies and a limited partnership. Common stock, preferred stock, and exchange traded funds (ETFs) are valued at the published market price on an active market. Registered investment companies (mutual funds) are valued at the NAV that is quoted on an active market and is determined based on the fair value of the underlying assets at the end of each day. The limited partnership is valued at unit value based on NAV as reported by the limited partnership.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The asset 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2016 and 2015:

As of December 31, 2016	Level 1	Level 2	Level 3	Total
Mutual funds	**$ 36,884,316**	**$ -**	**$ -**	**$ 36,884,316**
Self-directed brokerage account	**3,903,097**	**-**	**-**	**3,903,097**
Total assets in the fair value hierarchy	**$ 40,787,413**	**$ -**	**-**	**$ 40,787,413**
Investments measured at net asset value (a)				**1,138,408**
Total investments at fair value				**$ 41,925,821**

As of December 31, 2015	Level 1	Level 2	Level 3	Total
Mutual funds	$ 31,145,896	$ -	$ -	$ 31,145,896
Self-directed brokerage account	3,299,326	6,242	-	3,305,568
Total assets in the fair value hierarchy	$ 34,445,222	$ 6,242	-	$ 34,451,464
Investments measured at net asset value (a)				1,099,765
Total investments at fair value				$ 35,551,229

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for plan benefits.

For the years ended December 31, 2016 and 2015, there were no significant transfers in or out of investment levels.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

Year Ended December 31,	*Investment Type*	*Fair Value*	*Unfunded Commitments*	*Redemption Frequency*	*Redemption Notice Period*
2016	Collective Investment Trust- RS Trust	$ 1,138,408	None	Daily	None
2015	Collective Investment Trust- RS Trust	$ 1,099,765	None	Daily	None

5. INCOME TAXES

Effective January 1, 2016 the Plan was amended and restated under a Vanguard prototype plan. The prototype plan document received an IRS opinion letter dated May 28, 2014 that the form of the prototype plan, as then designed, was acceptable under Section 401 of the IRC and therefore exempt from federal income taxes under the provisions of Section 501(a) of the IRC. The Plan administrator believes that the Plan, as amended and restated, is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt; therefore, no provision for income taxes have been included in the accompanying financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2016 and 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Vanguard is the recordkeeper, as defined by the Plan; therefore, any transactions with Vanguard qualify as party-in-interest. Fees of $109,966 were paid to the recordkeeper, investment advisor, and Plan auditor out of Plan assets during 2016. Certain other investment management fees may be paid by the Plan and are shown net of earnings. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These transactions are exempt from the prohibited transaction rules.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

Participant loans are reported as notes receivable from participants in the accompanying financial statements as required by current authoritative guidance; however, for Form 5500 purposes and reporting on the supplemental Schedule of Assets (Held at End of Year) they are shown as investments, as required.

8. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through July 6, 2017, which is the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2016

EIN: 20-0697269
Plan Number: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	AIM Small Cap Growth Fund: Institutional Shares	Mutual Fund	(1)	$ 1,126,884
	Allianz NFJ Small Cap Value Fund Class A	Mutual Fund	(1)	223,091
	American Funds Investment Co. of America Fund CI R-5	Mutual Fund	(1)	1,040,718
	American Funds EuroPacific Growth Class R-5	Mutual Fund	(1)	1,986,084
	American Funds Growth Fund of America R5	Mutual Fund	(1)	2,413,376
	American Funds New World Fund: Class R5	Mutual Fund	(1)	609,144
	Janus Enterprise Fund; Class I	Mutual Fund	(1)	470,340
	PIMCO Total Return Fund: Institutional Class	Mutual Fund	(1)	1,878,962
	T. Rowe Price Small-Cap value Fund: Retail Class	Mutual Fund	(1)	364,202
*	Vanguard 500 Index Fund: Investor Shares	Mutual Fund	(1)	3,113,165
*	Vanguard Federal Money Market Fund	Mutual Fund	(1)	462,831
*	Vanguard Global Equity Fund	Mutual Fund	(1)	558,825
*	Vanguard Inflation-Protected Securities Fund: Investor Shares	Mutual Fund	(1)	439,579
*	Vanguard Intermediate-Term Bond Index Fund: Investor Shares	Mutual Fund	(1)	817,891
*	Vanguard Mid-Cap Index Fund: Investor Shares	Mutual Fund	(1)	969,355
*	Vanguard Prime Money Market Fund	Mutual Fund	(1)	240
*	Vanguard REIT Index Fund: Investor Shares	Mutual Fund	(1)	716,130
*	Vanguard Selected Value Fund	Mutual Fund	(1)	469,838
*	Vanguard Small-Cap Index Fund: Investor Shares	Mutual Fund	(1)	1,034,192
*	Vanguard Target Retirement 2010 Fund	Mutual Fund	(1)	1,399,570
*	Vanguard Target Retirement 2015 Fund	Mutual Fund	(1)	521,147
*	Vanguard Target Retirement 2020 Fund	Mutual Fund	(1)	1,780,748
*	Vanguard Target Retirement 2025 Fund	Mutual Fund	(1)	1,528,454
*	Vanguard Target Retirement 2030 Fund	Mutual Fund	(1)	1,690,751
*	Vanguard Target Retirement 2035 Fund	Mutual Fund	(1)	3,516,953
*	Vanguard Target Retirement 2040 Fund	Mutual Fund	(1)	1,644,592
*	Vanguard Target Retirement 2045 Fund	Mutual Fund	(1)	2,750,627
*	Vanguard Target Retirement 2050 Fund	Mutual Fund	(1)	1,426,184
*	Vanguard Target Retirement 2055 Fund	Mutual Fund	(1)	188,408
*	Vanguard Target Retirement 2060 Fund	Mutual Fund	(1)	136,309
*	Vanguard Target Retirement Income Fund	Mutual Fund	(1)	101,803
*	Vanguard Total International Stock Index Fund	Mutual Fund	(1)	86,128
*	Vanguard Windsor II Fund: Investor Shares	Mutual Fund	(1)	1,417,795
*	Vanguard Brokerage Option	Various	(1)	3,903,097
*	Participant loans	Interest rates at 4.25% - 4.75%, various maturity dates	(1)	457,706
*	Vanguard Retirement Savings Trust	Collective investment trust	(1)	1,138,408
	Total assets (held at end of year)			$ 42,383,527

(1) The cost of participant-directed investments is not required to be disclosed.
* A party in interest as defined by ERISA.

See accompanying independent auditor's report.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Financial Statements and Supplemental Schedule

December 31, 2016 and 2015
and Year Ended December 31, 2016

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

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Form 5500, Schedule H, Part IV, line 4i – Schedule of Assets (Held at End of Year) – December 31, 2016 14

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Independent Auditor's Report

To the Plan Administrator of
Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan
Denver, Colorado

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

303 East 17th Avenue, Suite 600
Denver, Colorado 80203
303.830.1120 · Fax 303.830.8130 · www.acmllp.com

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2016 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

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

Anton Collins Mitchell LLP

Denver, Colorado
July 6, 2017

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31,	**2016**	2015
Assets		
Investments, at fair value:	**$ 41,925,821**	$ 35,551,229
Receivables:		
Notes receivable from participants	**457,706**	431,115
Total receivables	**457,706**	431,115
Net assets available for benefits	**$ 42,383,527**	$ 35,982,344

See accompanying independent auditor's report and notes to financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31,	**2016**
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer, net of forfeitures	**$ 2,249,164**
Employee	**1,993,265**
Rollover	**1,572,780**
Total contributions	**5,815,209**
Interest earned on notes receivable from participants	**17,782**
Investment income:	
Net appreciation in fair value of investments	**1,687,966**
Interest and dividend income	**1,169,237**
Other income	**290,529**
Total net investment income and interest earned on notes receivable from participants	**3,165,514**
Benefits paid to participants	**(2,469,574)**
Administrative fees	**(109,966)**
Total deductions	**(2,579,540)**
Net increase in net assets available for plan benefits	**6,401,183**
Net assets available for plan benefits, beginning of year	**35,982,344**
Net assets available for plan benefits, end of year	**$ 42,383,527**

See accompanying independent auditor's report and notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following brief description of the Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell LLP (the "Company") effective February 1, 1998 and amended and restated January 1, 2016. The Plan is a contributory, defined contribution 401(k) profit-sharing plan available to qualifying employees of the Employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Trustee and Administration of the Plan

The Company administers the Plan. Vanguard Fiduciary Trust Company ("Vanguard") serves as trustee and manages Plan assets and maintains the Plan's records. Individual accounts are invested in the various investment options at the direction of the participants. The Company determines the Plan's investment offerings and monitors investment performance.

Eligibility

Employees are eligible immediately upon hire. Leased employees and independent contractors are not eligible to participate in the Plan.

Contributions

Participants may make before-tax or after-tax Roth contributions subject to certain Internal Revenue Code ("IRC") limitations ($18,000 for 2016). Employee contributions to the Plan are generally made through regular payroll deductions. The Plan also allows catch-up contributions for participants age 50 or over based on IRC limitations ($6,000 for 2016). Newly eligible participants are automatically enrolled at 5%, unless they elect not to participate or elect otherwise.

Rollover contributions from other qualified plans are also allowed if certain criteria are met.

The Employer makes a Safe Harbor non-elective employer contribution to all eligible employees equal to 3% of compensation.

The Employer may also make a discretionary profit-sharing contribution to each eligible employee equal to their compensation multiplied by the contribution percentage as determined by the Employer applicable to the participation group in which the participant is a member. The Plan provides for eight designated employee participation groups which establishes the amount of employer contributions as noted below:

- Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of counsel" employees who were formerly partners;
- Group two - Partners who have attained the age of 36 but have not yet attained the age of 40 as of the last day of the Plan year;
- Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year;
- Group four - The highly compensated employees who first became highly compensated employees prior to January 1, 2004, who are not attorneys;
- Group five - Attorneys who are designated by the Employer to be on track to become partners of the Employer;
- Group six - Attorneys who regularly practice in the Employer's New York office;
- Group seven - Highly compensated employees who are attorneys who are not included in any other participation group;
- Group eight - All employees eligible to share in employer profit-sharing contributions other than safe harbor contributions who are not in another participating group.

The employer may also make a discretionary matching contribution of up to 6% of compensation each year. The Employer did not make a discretionary matching contribution for the year ended December 31, 2016.

Participants' Accounts and Investment Options

Each participant's account is credited with the participant's pre-tax and Roth contributions, rollover contributions, catch-up contributions, the Employer's contributions and an allocation of net plan investment earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan, including a self-directed brokerage account option.

Notes Receivable from Participants

Participants may borrow from their account a maximum equal to the lesser of $50,000 or 50% of their account balance. The maximum term of the loans is five years, unless used for the purchase of a residence. The loans are secured by the balances in the participants' accounts and bear interest at rates which are commensurate with local prevailing rates as determined on the date of issuance and are fixed for the term of the loan. Principal and interest are paid ratably through payroll deductions.

Vesting and Forfeitures

Participants are immediately vested in their accounts. Any forfeited non-vested amounts, which can result from over-contributions which are forfeited, may be used to reduce future Employer contributions or pay Plan expenses. For the year ended December 31, 2016, $1,022 of forfeitures were used to reduce the Employer contribution. The balance of forfeitures at December 31, 2016 and 2015 was $0.

Payment of Benefits

Upon death, attaining retirement age (62), or termination of service, a participant may receive a lump-sum payment in the amount equal to the participant's vested account balance. Balances less than $1,000 upon a distributable event are disbursed as a lump-sum payment.

The Plan allows participants to receive hardship withdrawals to satisfy certain immediate and heavy financial needs. Certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value, which 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.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. The net appreciation (depreciation) in the fair value of investments consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Contributions

Employee contributions and related employer contributions are recognized in the period during which the Company makes payroll deductions from the participant's compensation, and when the amounts are due to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued, but unpaid interest was de minimus. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants.

Administrative Expenses

The Employer has full discretionary authority to allocate to participants' accounts any reasonable plan expenses that are not paid by the Employer. For the year ended December 31, 2016, expenses of $109,966 were paid by the Plan. All other expenses related to administering the Plan were paid by the Company, and are excluded from these financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants' accounts will be distributed according to the Plan agreement and ERISA.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant accounts.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The Company has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants as shown in the accompanying Statements of Net Assets Available for Plan Benefits;
- Interest earned on notes receivable from participants and investment income as shown in the accompanying Statement of Changes in Net Assets Available for Plan Benefits;
- Investment information included in the Notes to Financial Statements;
- Investment information in Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) – as of December 31, 2016 and notes to financial statements.

At the request of the plan administrator, the Plan's certified public accountants did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. FAIR VALUE MEASUREMENTS AND DISCLOSURES

Financial Accounting Standards Board ("FASB") Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs are the highest priority and consist of unadjusted quoted prices in active markets for identical assets and liabilities. Level 2 inputs are inputs for quoted prices for similar assets or liabilities in active markets; inputs for 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; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are the lowest priority and are unobservable and significant to the fair value measurement of an asset or liability. The asset'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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Registered Investment Companies (Mutual Funds): Valued at the daily closing price as reported by the fund or security. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Investment Trust: The Vanguard Retirement Savings Trust (the "RS Trust") is a collective investment trust fund sponsored by Vanguard Fiduciary Trust Company. The RS Trust's objective is to protect principal while providing a higher rate of return than shorter maturity investments, however there is no assurance this objective can be met. The RS Trust is composed primarily of fully-benefit responsive investment contracts that are valued at the net asset value of units of the collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

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The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The asset 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2016 and 2015:

As of December 31, 2016	Level 1	Level 2	Level 3	Total
Mutual funds	**$ 36,884,316**	**$ -**	**$ -**	**$ 36,884,316**
Self-directed brokerage account	**3,903,097**	**-**	**-**	**3,903,097**
Total assets in the fair value hierarchy	**$ 40,787,413**	**$ -**	**-**	**$ 40,787,413**
Investments measured at net asset value (a)				**1,138,408**
Total investments at fair value				**$ 41,925,821**

As of December 31, 2015	Level 1	Level 2	Level 3	Total
Mutual funds	$ 31,145,896	$ -	$ -	$ 31,145,896
Self-directed brokerage account	3,299,326	6,242	-	3,305,568
Total assets in the fair value hierarchy	$ 34,445,222	$ 6,242	-	$ 34,451,464
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Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

Year Ended December 31,	*Investment Type*	*Fair Value*	*Unfunded Commitments*	*Redemption Frequency*	*Redemption Notice Period*
2016	Collective Investment Trust- RS Trust	$ 1,138,408	None	Daily	None
2015	Collective Investment Trust- RS Trust	$ 1,099,765	None	Daily	None

5. INCOME TAXES

Effective January 1, 2016 the Plan was amended and restated under a Vanguard prototype plan. The prototype plan document received an IRS opinion letter dated May 28, 2014 that the form of the prototype plan, as then designed, was acceptable under Section 401 of the IRC and therefore exempt from federal income taxes under the provisions of Section 501(a) of the IRC. The Plan administrator believes that the Plan, as amended and restated, is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt; therefore, no provision for income taxes have been included in the accompanying financial statements.

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Vanguard is the recordkeeper, as defined by the Plan; therefore, any transactions with Vanguard qualify as party-in-interest. Fees of $109,966 were paid to the recordkeeper, investment advisor, and Plan auditor out of Plan assets during 2016. Certain other investment management fees may be paid by the Plan and are shown net of earnings. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These transactions are exempt from the prohibited transaction rules.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

Participant loans are reported as notes receivable from participants in the accompanying financial statements as required by current authoritative guidance; however, for Form 5500 purposes and reporting on the supplemental Schedule of Assets (Held at End of Year) they are shown as investments, as required.

8. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through July 6, 2017, which is the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2016

EIN: 20-0697269
Plan Number: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	AIM Small Cap Growth Fund: Institutional Shares	Mutual Fund	(1)	$ 1,126,884
	Allianz NFJ Small Cap Value Fund Class A	Mutual Fund	(1)	223,091
	American Funds Investment Co. of America Fund CI R-5	Mutual Fund	(1)	1,040,718
	American Funds EuroPacific Growth Class R-5	Mutual Fund	(1)	1,986,084
	American Funds Growth Fund of America R5	Mutual Fund	(1)	2,413,376
	American Funds New World Fund: Class R5	Mutual Fund	(1)	609,144
	Janus Enterprise Fund; Class I	Mutual Fund	(1)	470,340
	PIMCO Total Return Fund: Institutional Class	Mutual Fund	(1)	1,878,962
	T. Rowe Price Small-Cap value Fund: Retail Class	Mutual Fund	(1)	364,202
*	Vanguard 500 Index Fund: Investor Shares	Mutual Fund	(1)	3,113,165
*	Vanguard Federal Money Market Fund	Mutual Fund	(1)	462,831
*	Vanguard Global Equity Fund	Mutual Fund	(1)	558,825
*	Vanguard Inflation-Protected Securities Fund: Investor Shares	Mutual Fund	(1)	439,579
*	Vanguard Intermediate-Term Bond Index Fund: Investor Shares	Mutual Fund	(1)	817,891
*	Vanguard Mid-Cap Index Fund: Investor Shares	Mutual Fund	(1)	969,355
*	Vanguard Prime Money Market Fund	Mutual Fund	(1)	240
*	Vanguard REIT Index Fund: Investor Shares	Mutual Fund	(1)	716,130
*	Vanguard Selected Value Fund	Mutual Fund	(1)	469,838
*	Vanguard Small-Cap Index Fund: Investor Shares	Mutual Fund	(1)	1,034,192
*	Vanguard Target Retirement 2010 Fund	Mutual Fund	(1)	1,399,570
*	Vanguard Target Retirement 2015 Fund	Mutual Fund	(1)	521,147
*	Vanguard Target Retirement 2020 Fund	Mutual Fund	(1)	1,780,748
*	Vanguard Target Retirement 2025 Fund	Mutual Fund	(1)	1,528,454
*	Vanguard Target Retirement 2030 Fund	Mutual Fund	(1)	1,690,751
*	Vanguard Target Retirement 2035 Fund	Mutual Fund	(1)	3,516,953
*	Vanguard Target Retirement 2040 Fund	Mutual Fund	(1)	1,644,592
*	Vanguard Target Retirement 2045 Fund	Mutual Fund	(1)	2,750,627
*	Vanguard Target Retirement 2050 Fund	Mutual Fund	(1)	1,426,184
*	Vanguard Target Retirement 2055 Fund	Mutual Fund	(1)	188,408
*	Vanguard Target Retirement 2060 Fund	Mutual Fund	(1)	136,309
*	Vanguard Target Retirement Income Fund	Mutual Fund	(1)	101,803
*	Vanguard Total International Stock Index Fund	Mutual Fund	(1)	86,128
*	Vanguard Windsor II Fund: Investor Shares	Mutual Fund	(1)	1,417,795
*	Vanguard Brokerage Option	Various	(1)	3,903,097
*	Participant loans	Interest rates at 4.25% - 4.75%, various maturity dates	(1)	457,706
*	Vanguard Retirement Savings Trust	Collective investment trust	(1)	1,138,408
	Total assets (held at end of year)			$ 42,383,527

(1) The cost of participant-directed investments is not required to be disclosed.
* A party in interest as defined by ERISA.

See accompanying independent auditor's report.