

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
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	If the plan is a collectively-bargained plan, check here. ☐		
D	Check box if filing under:	☒ Form 5558 ☐ special extension (enter description)	☐ automatic extension ☐ the DFVC program

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>TICKETS.COM, LLC 401(K) RETIREMENT PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>01/01/1996</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>TICKETS.COM. LLC</u> <u>535 ANTON BLVD.</u> <u>SUITE 250</u> <u>COSTA MESA, CA 92626</u>	2b	Employer Identification Number (EIN) <u>06-1424841</u>
		2c	Plan Sponsor's telephone number <u>714-327-5484</u>
		2d	Business code (see instructions) <u>541519</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/22/2017	SUSAN ORTOLANO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name TICKETS.COM	4b EIN 06-1424841 4c PN 001
5 Total number of participants at the beginning of the plan year	5 287
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 198 6a(2) 194 6b 0 6c 72 6d 266 6e 1 6f 267 6g 252 6h 11
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: 3H 2F 2G 2J 2K 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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 TICKETS.COM, LLC 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 TICKETS.COM. LLC	D Employer Identification Number (EIN) 06-1424841

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

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

SAGEVIEW ADVISORY GROUP, LLC

1920 MAIN STREET, SUITE 800
IRVINE, CA 92614

33-0818667

(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?
27 61	ADVISOR	31580	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	742	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
BLKRK EQUITY DIV I - BNY MELLON IN P.O. BOX 9793 PROVIDENCE, RI 02940	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
DODGE & COX INTL STK - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
DREY INST S&P500 I - DREYFUS TRANS 200 PARK AVENUE NEW YORK, NY 10166	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
DREY SMCP ST IDX INV - DREYFUS TRA 200 PARK AVENUE NEW YORK, NY 10166		0.15%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
GS SM CAP VALUE INST - GOLDMAN, SA 13-5108880		0.10%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
HTFD INFL PLUS R5 - HARTFORD ADMIN 41-0679409		0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
IVY MID CAP GROWTH I - WI SERVICES P.O. BOX 29217 SHAWNEE MISSION, KS 66201		0.10%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
JPM CORE BOND SELECT - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160		0.25%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
NUVEEN MDCP INDEX I - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266		0.15%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
OPP DEVELOPING MKT Y - OFI GLOBAL 225 LIBERTY STREET NEW YORK, NY 10281	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
VICTORY S ESTB VAL I - SUNGARD INV 31-1249295	0.10%	
(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.	

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
SAGEVIEW ADVISORY GROUP, LLC 1920 MAIN STREET, SUITE 800 IRVINE, CA 92614 33-0818667		
(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:	HEIN & ASSOCIATES LLP	b EIN:	84-0749233
c Position:	AUDITOR		
d Address:	100 SPECTRUM CENTER DRIVE, SUITE 66 IRVINE, CA 92618	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 H (Form 5500) <small>Internal Revenue Service</small> <small>Department of Labor</small> <small>Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2016 This Form is Open to Public Inspection
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan <u>TICKETS.COM, LLC 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TICKETS.COM, LLC</u>	D Employer Identification Number (EIN) <u>06-1424841</u>	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	997520	1022684
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	183461	219723
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	12101325	13875920
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	13282306	15118327

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13282306	15118327
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	142561	
(B) Participants	2a(1)(B)	1143088	
(C) Others (including rollovers)	2a(1)(C)	29701	
(2) Noncash contributions	2a(2)	0	1315350
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	489	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	8676	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9165
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	532448
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	532448	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		532448
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		681792
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		2538755

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	670411	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		670411
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other	2i(4)	32323	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		32323
j Total expenses. Add all expense amounts in column (b) and enter total	2j		702734

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1836021
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(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: **ELLS CPA'S & BUSINESS ADVISORS**

(2) EIN: **97-2771605**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
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		10000000
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		X	
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.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>TICKETS.COM, LLC 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TICKETS.COM, LLC</u>	D Employer Identification Number (EIN) <u>06-1424841</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment	☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)	
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? 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 / / .	

Required Statement of Explanation for Termination

I, as plan administrator, verify that the explanation that is reproduced below or attached to this notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2016 Form 5500, Annual Return/Report of Employee Benefit Plan, for the Tickets.com, LLC 401(k) Retirement Plan.

This Form 5500 is identified in line 2b by the nine-digit EIN - 06-1424841, and in line 1b by the three-digit PN 001.

Services were terminated due to: *Service Level and Fees charged*

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, EIN, and the 3-digit plan number of the plan and submitted to:

Office of Enforcement
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.,
Washington, DC 20210


Signed (by Plan Administrator)

9/22/2017
Date

ELLS Certified Public Accountants & Business Advisors
1611 E. Fourth Street, Suite 200
Santa Ana, CA 92701

This representation letter is provided in connection with your audit of the financial statements and supplemental schedule of Tickets.com 401(K) Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016, and the related statements of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States and whether the supplemental schedule is fairly stated in all material respects in relation to the financial statements as a whole. As permitted by Regulation 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), we have instructed you not to perform any auditing procedures with respect to information prepared and certified by *Fidelity Management Trust Company*, the trustee, in accordance with DOL Regulation 2520.103-5, except for comparing the information with the related information included in the financial statements and supplemental schedule. Because of the significance of the information which you did not audit, we understand that you will not express an opinion on the financial statements and supplemental schedule taken as a whole. We understand that the form and content of the information in the financial statements and supplemental schedule, other than that derived from the information certified by *Fidelity Management Trust Company*, has been audited by you in accordance with auditing standards generally accepted in the United States of America, and was subjected to tests of our accounting records and other procedures you considered necessary to enable you to express an opinion as to whether they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date below, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 18, 2017, including our responsibility for the preparation and fair presentation of the financial statements and note disclosures.

2. The financial statements referred to above are fairly presented in conformity with GAAP, the notes include all disclosures required by laws and regulations to which the Plan is subject, including the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and the supplemental schedule referred to above are fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related-party relationships and transactions and relationships and transactions with parties-in-interest, as defined in ERISA Section 3(14) and regulations thereunder, have been appropriately accounted for and disclosed in accordance with the requirements of GAAP and ERISA Section 3(14) and regulations thereunder.
7. No events have occurred subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure, except as made known to you.
8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. Other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or leases in default, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed have been properly disclosed.
10. Material concentrations have been properly disclosed in accordance with GAAP.
11. Financial instruments with concentrations of credit risk have been properly recorded or disclosed in the financial statements.
12. Guarantees, whether written or oral, under which the Plan is contingently liable, have been properly recorded or disclosed in accordance with GAAP.
13. The supplemental schedule or financial statements disclose the following
 - a) Reportable transactions.
 - b) Non-exempt party-in-interest transactions.
14. There are no:
 - a) Investments or loans in default or considered to be uncollectible.

Information Provided

15. We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence.
 - d) Plan instruments, trust agreements, insurance contracts, or investment contracts and amendments to such documents entered into during the year, including amendments to comply with applicable laws.

16. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

17. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

18. We have no knowledge of any fraud or suspected fraud that affects the Plan and involves:

- a) Management,
- b) Employees who have significant roles in internal control, or
- c) Others where the fraud could have a material effect on the financial statements.

19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan's financial statements communicated by employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.

20. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations (including ERISA, DOL, and IRS regulations) whose effects should be considered when preparing financial statements.

21. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with, and we have not consulted a lawyer concerning litigation, claims, or assessments.

22. We have disclosed to you the identity of the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions of which we are aware.

23. The Plan has satisfactory title to all owned assets, which are recorded at fair value, and all liens, encumbrances, or security interests requiring disclosure in the financial statements have been properly disclosed.

24. We have no—

- a) Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- b) Intentions to terminate the Plan.

25. Amendments to the Plan instrument, if any, have been properly recorded or disclosed in the financial statements.

26. The Plan has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

27. The methods and significant assumptions used to estimate fair values of financial instruments, including nonreadily marketable securities, are as follows:

- Mutual funds: Valued as fair value based on quoted market prices reported on the active markets on which the individual securities are traded
- Cash and cash equivalents: Valued at carrying value as a money market Portfolio

The methods and significant assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.

28. All required amendments and filings of Plan documents with the appropriate agencies have been made. The Plan obtained its latest opinion letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter.

However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

29. The Plan (and the trust established under the Plan) is qualified under the appropriate section of the Internal Revenue Code and we intend to continue them as a qualified Plan (and trust). The Plan sponsor has operated the Plan (and trust) in a manner that did not jeopardize this tax status. Required nondiscrimination testing related to Code Section 401(k) and 401(m) arrangements, as applicable, has been completed for the plan, and any excess deferrals or contributions have been disposed of in accordance with regulations.

30. The Plan has complied with the DOL's regulations concerning the timely remittance of participant contributions to trusts containing assets for the Plan, except as made known to you.

31. We have corrected the overfunded of contributions, resulting in accounts of several employees being overstated. The overfunded total \$13,150.58 was corrected subsequent to year.

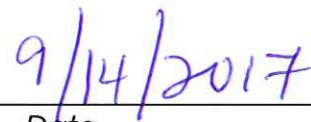
32. We have corrected the underfunding of 2 employee accounts who did not receive the entire amount that was withheld from their payroll. The underfunded total \$181.87 was been corrected subsequent to year end.

33. The Plan has complied with the fidelity bonding requirements of ERISA.

34. We have apprised you of all communications, whether written or oral, with regulatory agencies concerning the operation of the Plan.

35. We acknowledge our responsibility for presenting the following schedule: *Schedule H, Line 4i - Schedule of Assets*, is in accordance with GAAP and in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. We believe the form and content of this supplemental schedule is fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The methods of measurement and presentation of the supplemental schedule has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedule.


Heidi McCulley, Human Resources Manager


Date

TICKETS.COM
401(k) RETIREMENT PLAN

FINANCIAL STATEMENTS
& INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

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CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Tickets.com 401(K) Retirement Plan
Costa Mesa, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Tickets.com 401(K) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis of 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 4, which was certified by



Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investments' assets and executes investment transactions. The plan administrator has obtained a certification from the agent on behalf of the trustee, as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the agent on behalf of the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of the year ended December 31, 2016, is required by the Department of Labor's 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 referred to above.

Other Matter – 2015 Financial Statements

The financial statements of the Plan as of December 31, 2015 were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report dated October 3, 2016 indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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.

ELLS Certified Public Accountants & Business Advisors

Santa Ana, California
September 14, 2017

TICKETS.COM
401(k) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
INVESTMENTS		
Interest-bearing cash	\$ 1,022,684	\$ 997,520
Mutual funds, at fair value	<u>13,875,920</u>	<u>12,101,325</u>
	14,898,604	13,098,845
RECEIVABLES		
Employer matching contributions	-	90
Participant contributions	-	540
Notes receivable from participants	<u>219,723</u>	<u>183,461</u>
	<u>219,723</u>	<u>184,091</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 15,118,327</u></u>	<u><u>\$ 13,282,936</u></u>

See independent auditors' report and notes to financial statements.

TICKETS.COM
401(k) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net appreciation in fair value of investments	\$ 681,792
Dividend income	532,448
Interest income	<u>489</u>

1,214,729

Interest income on notes receivable from participants 8,676

Contributions:

Employer matching	142,471
Participant	1,142,548
Rollover	<u>29,701</u>

1,314,720

TOTAL ADDITIONS TO NET ASSETS 2,538,125

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	670,411
Administrative Expense	<u>32,323</u>

TOTAL DEDUCTIONS FROM NET ASSETS 702,734

NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS 1,835,391

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 13,282,936

END OF YEAR \$ 15,118,327

See independent auditors' report and notes to financial statements.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Tickets.com 401(K) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan documents as amended, for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Tickets.com (the "Company"). The Plan is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code ("IRC") and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan initially became effective on January 1, 1996. The Plan Adoption Agreement was amended and restated on October 15, 2015. Effective as of this date, the plan redefined the policies surrounding distributions and hardship withdrawals and increased the auto-increase percentage option for deferral contributions.

Employees will become eligible to participate in the Plan if they have completed 3 months of service and have reached the age of 21. Plan entry dates are on the first day of each month after satisfying eligibility requirements.

Contributions

Each year, participants may contribute up to 100% of eligible compensation, as defined in the Plan, up to the IRC annual maximum. Participants over the age of 50 may make catch-up contributions limited by provisions of the IRC. In addition, participants may make after-tax Roth Contributions. With certain limitations, participants may also contribute distributions from other qualified plans ("rollovers"). Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan allows for the Company to make discretionary matching contributions. For the year ended December 31, 2016 the Company matched 50% of the participant's deferral, up to the first 2% of eligible compensation. Participants must be employed by the Company on the last day of the fiscal year to qualify for the discretionary matching contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions, (b) Plan earnings or losses, and (c) charged with an allocation of administrative expenses. Allocations are based on

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Participant Accounts (Cont'd)

participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their contributions plus actual earnings thereon. The Company's matching contributions and earnings thereon will be vested in accordance with the following schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than 1	0%
1	33%
2	67%
3 or more	100%

The vesting percentage for a participant who is an employee on or after the date they reach the normal retirement age (as defined by the Plan) will be 100% vested in employer contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance, whichever is less. The Plan calls for the maximum loan amount to be further reduced by the highest outstanding loan balance in the participant's account during the prior year. The loans are secured by the balance in the participant account. All loans shall bear an interest rate equal to the prime rate plus 1%, which shall remain fixed throughout the duration of the loan. All loans must be repaid within five years unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 30 years from the date of the loan. Principal and interest is paid ratably through payroll deductions. Each participant may have one loan outstanding at any time.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Payment of Benefits

Upon leaving the Company for any reason (retirement, termination, disability or death) a participant can elect to receive their vested benefits in the form of either a single lump-sum cash payment or have a payment paid as a direct rollover to an individual retirement account or to another employer's tax qualified plan. All vested balances exceeding \$1,000, but not exceeding \$5,000, may be rolled into an Individual Retirement Account. All vested account balances not exceeding \$1,000 may be immediately distributed in a lump-sum payment.

Additionally, under certain circumstances of financial hardship, participants are allowed to have hardship distributions from their accounts. Hardship distributions are subject to income taxes and may be subject to additional tax based on early withdrawal. Participants may not contribute to the Plan or any other retirement plan for six months following a hardship withdrawal.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures are retained in the Plan and may be used to pay Plan expenses and reduce future employer contributions. For the years ended December 31, 2016 and 2015, forfeited non-allocated accounts totaled \$38,089 and \$33,568, respectively. At December 31, 2016, the employer match was reduced by \$187 from forfeited non-vested accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

TICKETS.COM
401 (k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Investment Valuation and Income Recognition (Cont'd)

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Delinquent notes receivable that are deemed by the Plan administrator to be in default are treated as distributions based on the terms of the Plan document. Interest income on notes receivable from participants is recorded when it is received.

Payment of Benefits

Benefit payments consist of payments to participants (or, if applicable, the beneficiary) at retirement, disability, death or termination of employment. Benefit payments are made in the form of lump-sum distributions, direct rollovers or annuities. Benefits are recorded when paid.

Fees and Expenses

Certain administrative expenses incidental for the administration of the Plan, including fees of the administrative agent may be paid by the Plan. Expenses not paid by the Company are paid by the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Adoption of New Accounting Standards

In July 2015, FASB issued a three-part update to the guidance for plan accounting of employee benefit plans ("ASU 2015-12"). ASU 2015-12 simplifies employee benefit plan reporting, and includes three parts: *Part I. Fully Benefit-Responsive Investment Contracts*; *Part II. Plan Investment Disclosures*; and *Part III. Measurement Date Practical Expedient*. Part I eliminates the requirement to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Also, for purposes of the fair value measurement disclosures, Part II simplifies the level of disaggregation of investments that are measured using fair value as it requires only disaggregation by type rather than by type and class (nature, characteristics, and risks). Part III is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. The Plan has elected to early adopt all applicable parts of ASU 2015-12 as of January 1, 2015.

In May 2015, FASB issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* ("ASU 2015-07"). This guidance eliminates the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient ("NAV"). In addition, under ASU 2015-07, disclosures about investments in certain entities that calculate net asset value per share are limited to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. The guidance of ASU 2015-07 is effective beginning after December 15, 2015, but early adoption permitted. The Plan has elected to early adopt ASU 2015-07 as of January 1, 2015.

NOTE 3 – FAIR VALUE MEASUREMENTS

FASB ASC 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. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

TICKETS.COM
401 (k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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.

Interest-bearing cash: Interest bearing cash consists of money market investments. The carrying value is believed to be representative of its fair value based on its short term nature.

Mutual funds: Fair value is based on the net asset value ("NAV") of shares held of the underlying assets by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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 following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016:

INVESTMENTS	Fair Value Measurements Using Input Type			Total
	Level 1	Level 2	Level 3	
Interest-bearing cash	\$ 1,022,684	\$ -	\$ -	\$ 1,022,684
Mutual funds	13,875,920	-	-	13,875,920
Investments measured at fair value hierarchy	<u>\$ 14,898,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,898,604</u>

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

INVESTMENTS	Fair Value Measurements Using Input Type			Total
	Level 1	Level 2	Level 3	
Interest-bearing cash	\$ 997,520	\$ -	\$ -	\$ 997,520
Mutual funds	12,101,325	-	-	12,101,325
Investments measured at fair value hierarchy	<u>\$ 13,098,845</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,098,845</u>

In regards to the classification of investment options offered by the Plan, there were no reclassifications in or out of levels 1, 2 or 3 during the years ended December 31, 2016 and 2015. The nature, risks and investment objectives of the investments described above, including those for which fair value is estimated using the NAV as a practical expedient, can be found in the Plan's enrollment literature. These investments can be redeemed immediately and without a redemption notification period. For the years ending December 31, 2016 and 2015, there were no unfunded commitments associated with any of these investments.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 4 – INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan administrator 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 as reflected on the accompanying statements of net assets available for benefits as of December 31, 2016 and 2015, respectively;
- Notes receivable from participants as reflected on the accompanying statements of net assets available for benefits as of December 31, 2016 and 2015, respectively;
- Investment income and interest income on notes receivable from participants as reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2016.

NOTE 5 – PLAN TERMINATION

Although it has not expressed any intent to do so, the sponsoring Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in any employer contributions.

NOTE 6 – TAX STATUS

The Plan obtained its latest determination letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 6 – TAX STATUS (CONT'D)

uncertain position that more likely than not would not be sustained upon examination by the IRS and the Department of Labor. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are managed by Fidelity Management Trust Company, the trustee of the Plan. These transactions qualify as party-in-interest transactions for which there is a statutory exemption. Additionally, the notes receivable from participants qualify as party-in-interest transactions.

NOTE 8 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

	<u>2016</u>	<u>2015</u>
Net assets available for benefits per the financial statements	\$ 15,118,327	\$ 13,282,936
Employer matching contributions	-	(90)
Participant contributions	-	(540)
Net assets available for benefits per Form 5500	<u>\$ 15,118,327</u>	<u>\$ 13,282,306</u>

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONT'D)

The following is a reconciliation of the net increase in assets available for benefits per the financial statements for the year ended December 31, 2016 to the amount per the Form 5500:

	<u>2016</u>
Net increase in net assets available for benefits per financial statements	\$ 1,835,391
Adjustment for employer matching contributions	90
Adjustment for participant contributions	<u>540</u>
Increase in net assets available for benefits per the Form 5500	<u>\$ 1,836,021</u>

NOTE 10 – SELF-CORRECTED ERRORS

During the course of our audit we discovered that multiple payroll errors had occurred in 2016. As a result of these errors, the company overpaid and underpaid employee and employer contributions to some of the plan's participants. Upon notification of the payroll errors, the Company immediately changed their payroll process to prevent future problems. In September 2017 the Company self-corrected the errors and reimbursed the Plan for lost earnings. The Plan elected to forgo recording a contribution receivable or distribution payable on the financial statements, as the amounts were considered to be immaterial to the financial statements.

NOTE 11 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through September 14, 2017, at which the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

TICKETS.COM
401(k) RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

FEIN: 06-1424841
Plan Number: 001
Form 5500, Schedule H, Part IV, Line 4i

(a) Party in interest	(b) Identity of issuer, borrower, lesser, or similar party	(c) Description of investment including, maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Interest-bearing cash			
*	Fidelity Investments	Fidelity Government Money Market Fund Daily Money Class	**	\$ 1,022,684
	Mutual funds:			
	BlackRock	BlackRock Equity Dividend Fund Class I	**	893,098
	Dodge & Cox	Dodge & Cox International Stock Fund	**	464,014
*	Fidelity Investments	Fidelity 500 Index Fund Premium Class	**	958,288
*	Fidelity Investments	Fidelity Advisor Asset Manager 50% Fund Class I	**	183,030
*	Fidelity Investments	Fidelity Advisor Freedom 2005 Fund Class I	**	689
*	Fidelity Investments	Fidelity Advisor Freedom 2010 Fund Class I	**	3,496
*	Fidelity Investments	Fidelity Advisor Freedom 2015 Fund Class I	**	68,785
*	Fidelity Investments	Fidelity Advisor Freedom 2020 Fund Class I	**	902,127
*	Fidelity Investments	Fidelity Advisor Freedom 2025 Fund Class I	**	205,229
*	Fidelity Investments	Fidelity Advisor Freedom 2030 Fund Class I	**	999,773
*	Fidelity Investments	Fidelity Advisor Freedom 2035 Fund Class I	**	520,228
*	Fidelity Investments	Fidelity Advisor Freedom 2040 Fund Class I	**	1,031,858
*	Fidelity Investments	Fidelity Advisor Freedom 2045 Fund Class I	**	356,039
*	Fidelity Investments	Fidelity Advisor Freedom 2050 Fund Class I	**	229,189
*	Fidelity Investments	Fidelity Advisor Freedom 2055 Fund Class I	**	83,353
*	Fidelity Investments	Fidelity Advisor Freedom 2060 Fund Class I	**	3,404
*	Fidelity Investments	Fidelity Advisor Freedom Income Fund Class I	**	129,236
*	Fidelity Investments	Fidelity Advisor New Insights Fund Class I	**	1,798,913
*	Fidelity Investments	Fidelity Advisor Strategic Income Fund Class I	**	490,652
*	Fidelity Investments	Fidelity Mid Cap Index	**	345,209
*	Fidelity Investments	Fidelity Small Cap Index	**	530,644
*	Fidelity Investments	Fund Advisor Small Cap Fund Class I	**	694,027
	Goldman Sachs	Goldman Sachs Small Cap Value I	**	555,839
	Hartford Mutual Funds	Heartland Inflation Plus R5	**	51,430
	Ivy Funds	Ivy Mid Cap Growth I	**	1,265,056
	JPMorgan	JPMorgan Core Bond	**	205,093
	Oppenheimer Funds	Oppenheimer Developing Mark	**	439,876
	Victory	Victory Established Value Fund I	**	467,345
*	Participants loans	Participant Loans 4.25% - 4.50%,		219,723
				<u>\$ 15,118,327</u>
*	A party-in-interest as defined by ERISA.			
**	Disclosure of this information is not required by the Department of Labor's Rules and Regulations			

See independent auditors' report and notes to financial statements.

TICKETS.COM
401(k) RETIREMENT PLAN

FINANCIAL STATEMENTS
& INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

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CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Tickets.com 401(K) Retirement Plan
Costa Mesa, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Tickets.com 401(K) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis of 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 4, which was certified by



Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investments' assets and executes investment transactions. The plan administrator has obtained a certification from the agent on behalf of the trustee, as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the agent on behalf of the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of the year ended December 31, 2016, is required by the Department of Labor's 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 referred to above.

Other Matter – 2015 Financial Statements

The financial statements of the Plan as of December 31, 2015 were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report dated October 3, 2016 indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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.

ELLS Certified Public Accountants & Business Advisors

Santa Ana, California
September 14, 2017

TICKETS.COM
401(k) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
INVESTMENTS		
Interest-bearing cash	\$ 1,022,684	\$ 997,520
Mutual funds, at fair value	<u>13,875,920</u>	<u>12,101,325</u>
	14,898,604	13,098,845
RECEIVABLES		
Employer matching contributions	-	90
Participant contributions	-	540
Notes receivable from participants	<u>219,723</u>	<u>183,461</u>
	<u>219,723</u>	<u>184,091</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 15,118,327</u></u>	<u><u>\$ 13,282,936</u></u>

See independent auditors' report and notes to financial statements.

TICKETS.COM
401(k) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net appreciation in fair value of investments	\$ 681,792
Dividend income	532,448
Interest income	<u>489</u>

1,214,729

Interest income on notes receivable from participants 8,676

Contributions:

Employer matching	142,471
Participant	1,142,548
Rollover	<u>29,701</u>

1,314,720

TOTAL ADDITIONS TO NET ASSETS 2,538,125

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	670,411
Administrative Expense	<u>32,323</u>

TOTAL DEDUCTIONS FROM NET ASSETS 702,734

NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS 1,835,391

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 13,282,936

END OF YEAR \$ 15,118,327

See independent auditors' report and notes to financial statements.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Tickets.com 401(K) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan documents as amended, for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Tickets.com (the "Company"). The Plan is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code ("IRC") and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan initially became effective on January 1, 1996. The Plan Adoption Agreement was amended and restated on October 15, 2015. Effective as of this date, the plan redefined the policies surrounding distributions and hardship withdrawals and increased the auto-increase percentage option for deferral contributions.

Employees will become eligible to participate in the Plan if they have completed 3 months of service and have reached the age of 21. Plan entry dates are on the first day of each month after satisfying eligibility requirements.

Contributions

Each year, participants may contribute up to 100% of eligible compensation, as defined in the Plan, up to the IRC annual maximum. Participants over the age of 50 may make catch-up contributions limited by provisions of the IRC. In addition, participants may make after-tax Roth Contributions. With certain limitations, participants may also contribute distributions from other qualified plans ("rollovers"). Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan allows for the Company to make discretionary matching contributions. For the year ended December 31, 2016 the Company matched 50% of the participant's deferral, up to the first 2% of eligible compensation. Participants must be employed by the Company on the last day of the fiscal year to qualify for the discretionary matching contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions, (b) Plan earnings or losses, and (c) charged with an allocation of administrative expenses. Allocations are based on

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Participant Accounts (Cont'd)

participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their contributions plus actual earnings thereon. The Company's matching contributions and earnings thereon will be vested in accordance with the following schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than 1	0%
1	33%
2	67%
3 or more	100%

The vesting percentage for a participant who is an employee on or after the date they reach the normal retirement age (as defined by the Plan) will be 100% vested in employer contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance, whichever is less. The Plan calls for the maximum loan amount to be further reduced by the highest outstanding loan balance in the participant's account during the prior year. The loans are secured by the balance in the participant account. All loans shall bear an interest rate equal to the prime rate plus 1%, which shall remain fixed throughout the duration of the loan. All loans must be repaid within five years unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 30 years from the date of the loan. Principal and interest is paid ratably through payroll deductions. Each participant may have one loan outstanding at any time.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 – DESCRIPTION OF PLAN (CONT'D)

Payment of Benefits

Upon leaving the Company for any reason (retirement, termination, disability or death) a participant can elect to receive their vested benefits in the form of either a single lump-sum cash payment or have a payment paid as a direct rollover to an individual retirement account or to another employer's tax qualified plan. All vested balances exceeding \$1,000, but not exceeding \$5,000, may be rolled into an Individual Retirement Account. All vested account balances not exceeding \$1,000 may be immediately distributed in a lump-sum payment.

Additionally, under certain circumstances of financial hardship, participants are allowed to have hardship distributions from their accounts. Hardship distributions are subject to income taxes and may be subject to additional tax based on early withdrawal. Participants may not contribute to the Plan or any other retirement plan for six months following a hardship withdrawal.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures are retained in the Plan and may be used to pay Plan expenses and reduce future employer contributions. For the years ended December 31, 2016 and 2015, forfeited non-allocated accounts totaled \$38,089 and \$33,568, respectively. At December 31, 2016, the employer match was reduced by \$187 from forfeited non-vested accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

TICKETS.COM
401 (k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Investment Valuation and Income Recognition (Cont'd)

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Delinquent notes receivable that are deemed by the Plan administrator to be in default are treated as distributions based on the terms of the Plan document. Interest income on notes receivable from participants is recorded when it is received.

Payment of Benefits

Benefit payments consist of payments to participants (or, if applicable, the beneficiary) at retirement, disability, death or termination of employment. Benefit payments are made in the form of lump-sum distributions, direct rollovers or annuities. Benefits are recorded when paid.

Fees and Expenses

Certain administrative expenses incidental for the administration of the Plan, including fees of the administrative agent may be paid by the Plan. Expenses not paid by the Company are paid by the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Adoption of New Accounting Standards

In July 2015, FASB issued a three-part update to the guidance for plan accounting of employee benefit plans ("ASU 2015-12"). ASU 2015-12 simplifies employee benefit plan reporting, and includes three parts: *Part I. Fully Benefit-Responsive Investment Contracts*; *Part II. Plan Investment Disclosures*; and *Part III. Measurement Date Practical Expedient*. Part I eliminates the requirement to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Also, for purposes of the fair value measurement disclosures, Part II simplifies the level of disaggregation of investments that are measured using fair value as it requires only disaggregation by type rather than by type and class (nature, characteristics, and risks). Part III is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. The Plan has elected to early adopt all applicable parts of ASU 2015-12 as of January 1, 2015.

In May 2015, FASB issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* ("ASU 2015-07"). This guidance eliminates the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient ("NAV"). In addition, under ASU 2015-07, disclosures about investments in certain entities that calculate net asset value per share are limited to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. The guidance of ASU 2015-07 is effective beginning after December 15, 2015, but early adoption permitted. The Plan has elected to early adopt ASU 2015-07 as of January 1, 2015.

NOTE 3 – FAIR VALUE MEASUREMENTS

FASB ASC 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. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

TICKETS.COM
401 (k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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.

Interest-bearing cash: Interest bearing cash consists of money market investments. The carrying value is believed to be representative of its fair value based on its short term nature.

Mutual funds: Fair value is based on the net asset value ("NAV") of shares held of the underlying assets by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 3 – FAIR VALUE MEASUREMENTS (CONT'D)

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 following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016:

INVESTMENTS	Fair Value Measurements Using Input Type			Total
	Level 1	Level 2	Level 3	
Interest-bearing cash	\$ 1,022,684	\$ -	\$ -	\$ 1,022,684
Mutual funds	13,875,920	-	-	13,875,920
Investments measured at fair value hierarchy	<u>\$ 14,898,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,898,604</u>

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

INVESTMENTS	Fair Value Measurements Using Input Type			Total
	Level 1	Level 2	Level 3	
Interest-bearing cash	\$ 997,520	\$ -	\$ -	\$ 997,520
Mutual funds	12,101,325	-	-	12,101,325
Investments measured at fair value hierarchy	<u>\$ 13,098,845</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,098,845</u>

In regards to the classification of investment options offered by the Plan, there were no reclassifications in or out of levels 1, 2 or 3 during the years ended December 31, 2016 and 2015. The nature, risks and investment objectives of the investments described above, including those for which fair value is estimated using the NAV as a practical expedient, can be found in the Plan's enrollment literature. These investments can be redeemed immediately and without a redemption notification period. For the years ending December 31, 2016 and 2015, there were no unfunded commitments associated with any of these investments.

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 4 – INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan administrator 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 as reflected on the accompanying statements of net assets available for benefits as of December 31, 2016 and 2015, respectively;
- Notes receivable from participants as reflected on the accompanying statements of net assets available for benefits as of December 31, 2016 and 2015, respectively;
- Investment income and interest income on notes receivable from participants as reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2016.

NOTE 5 – PLAN TERMINATION

Although it has not expressed any intent to do so, the sponsoring Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in any employer contributions.

NOTE 6 – TAX STATUS

The Plan obtained its latest determination letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an

TICKETS.COM
401 (k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 6 – TAX STATUS (CONT'D)

uncertain position that more likely than not would not be sustained upon examination by the IRS and the Department of Labor. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are managed by Fidelity Management Trust Company, the trustee of the Plan. These transactions qualify as party-in-interest transactions for which there is a statutory exemption. Additionally, the notes receivable from participants qualify as party-in-interest transactions.

NOTE 8 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

	<u>2016</u>	<u>2015</u>
Net assets available for benefits per the financial statements	\$ 15,118,327	\$ 13,282,936
Employer matching contributions	-	(90)
Participant contributions	-	(540)
Net assets available for benefits per Form 5500	<u>\$ 15,118,327</u>	<u>\$ 13,282,306</u>

TICKETS.COM
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONT'D)

The following is a reconciliation of the net increase in assets available for benefits per the financial statements for the year ended December 31, 2016 to the amount per the Form 5500:

	<u>2016</u>
Net increase in net assets available for benefits per financial statements	\$ 1,835,391
Adjustment for employer matching contributions	90
Adjustment for participant contributions	<u>540</u>
Increase in net assets available for benefits per the Form 5500	<u>\$ 1,836,021</u>

NOTE 10 – SELF-CORRECTED ERRORS

During the course of our audit we discovered that multiple payroll errors had occurred in 2016. As a result of these errors, the company overpaid and underpaid employee and employer contributions to some of the plan's participants. Upon notification of the payroll errors, the Company immediately changed their payroll process to prevent future problems. In September 2017 the Company self-corrected the errors and reimbursed the Plan for lost earnings. The Plan elected to forgo recording a contribution receivable or distribution payable on the financial statements, as the amounts were considered to be immaterial to the financial statements.

NOTE 11 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through September 14, 2017, at which the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

TICKETS.COM
401(k) RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

FEIN: 06-1424841
Plan Number: 001
Form 5500, Schedule H, Part IV, Line 4i

(a) Party in interest	(b) Identity of issuer, borrower, lesser, or similar party	(c) Description of investment including, maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Interest-bearing cash			
*	Fidelity Investments	Fidelity Government Money Market Fund Daily Money Class	**	\$ 1,022,684
	Mutual funds:			
	BlackRock	BlackRock Equity Dividend Fund Class I	**	893,098
	Dodge & Cox	Dodge & Cox International Stock Fund	**	464,014
*	Fidelity Investments	Fidelity 500 Index Fund Premium Class	**	958,288
*	Fidelity Investments	Fidelity Advisor Asset Manager 50% Fund Class I	**	183,030
*	Fidelity Investments	Fidelity Advisor Freedom 2005 Fund Class I	**	689
*	Fidelity Investments	Fidelity Advisor Freedom 2010 Fund Class I	**	3,496
*	Fidelity Investments	Fidelity Advisor Freedom 2015 Fund Class I	**	68,785
*	Fidelity Investments	Fidelity Advisor Freedom 2020 Fund Class I	**	902,127
*	Fidelity Investments	Fidelity Advisor Freedom 2025 Fund Class I	**	205,229
*	Fidelity Investments	Fidelity Advisor Freedom 2030 Fund Class I	**	999,773
*	Fidelity Investments	Fidelity Advisor Freedom 2035 Fund Class I	**	520,228
*	Fidelity Investments	Fidelity Advisor Freedom 2040 Fund Class I	**	1,031,858
*	Fidelity Investments	Fidelity Advisor Freedom 2045 Fund Class I	**	356,039
*	Fidelity Investments	Fidelity Advisor Freedom 2050 Fund Class I	**	229,189
*	Fidelity Investments	Fidelity Advisor Freedom 2055 Fund Class I	**	83,353
*	Fidelity Investments	Fidelity Advisor Freedom 2060 Fund Class I	**	3,404
*	Fidelity Investments	Fidelity Advisor Freedom Income Fund Class I	**	129,236
*	Fidelity Investments	Fidelity Advisor New Insights Fund Class I	**	1,798,913
*	Fidelity Investments	Fidelity Advisor Strategic Income Fund Class I	**	490,652
*	Fidelity Investments	Fidelity Mid Cap Index	**	345,209
*	Fidelity Investments	Fidelity Small Cap Index	**	530,644
*	Fidelity Investments	Fund Advisor Small Cap Fund Class I	**	694,027
	Goldman Sachs	Goldman Sachs Small Cap Value I	**	555,839
	Hartford Mutual Funds	Heartland Inflation Plus R5	**	51,430
	Ivy Funds	Ivy Mid Cap Growth I	**	1,265,056
	JPMorgan	JPMorgan Core Bond	**	205,093
	Oppenheimer Funds	Oppenheimer Developing Mark	**	439,876
	Victory	Victory Established Value Fund I	**	467,345
*	Participants loans	Participant Loans 4.25% - 4.50%,		219,723
				<u>\$ 15,118,327</u>
*	A party-in-interest as defined by ERISA.			
**	Disclosure of this information is not required by the Department of Labor's Rules and Regulations			

See independent auditors' report and notes to financial statements.