Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

B This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☐ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

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)
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

2001 BRYAN STREET
SUITE #1800
DALLAS, TX 75201-3071

2b Employer Identification Number (EIN) 75-2459334

2c Plan Sponsor's telephone number 214-871-2100

2d Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/05/2017	JAMES MOODY
	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 [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	126
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	78
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	79
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	28
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	107
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	107
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	107
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2016** **This Form is Open to Public Inspection.**

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST		001
C Plan sponsor's name as shown on line 2a of Form 5500 QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.	**D** Employer Identification Number (EIN) 75-2459334	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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)

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 71	RECORDKEEPER	1982	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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 [ ]

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.
EVENTIDE GILEAD FUND CLASS N 80 ARKAY SUITE 110 HAUPPAUGE, NY 11788	0.40%

(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.
AMG M F MID CAP I - BNY MELLON INV 52-2269240	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.
C&S INST REALTY SHS - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.10%

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.
CMBR GLB ULT FCS INV - DST SYSTEMS 43-1581814	0.40%

(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.
DAVIS FINANCIAL A - BOSTON FINANCI 330 W. 9TH STREET KANSAS CITY, MO 66160	0.40%

(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.
HARBOR INTL INST - HARBOR SERVICES 34-1953399	0.10%

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.
HL FRONTIER EM INST - NORTHERN TRU THE NORTHERN TRUST 50 SOUTH LASALLE STREET CHICAGO, IL 60603	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.
HODGES SMALL CAP IS - US BANCORP F 39-0281260	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.
HUBER SM CAP VAL IS - US BANCORP F 39-0281260	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.
INVS DIVRS DIVD R5 - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%

(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.
MFS UTILITIES R4 - MFS SERVICE CEN 04-2865649	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.
MTHW ASIAN G&I INV - BNY MELLON IN P.O. BOX 9793 PROVIDENCE, RI 02940	0.40%

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.
NB HIGH INC BOND IS - STATE STREET 04-0025081	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.
OAKMARK EQ & INC INV - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.35%

(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%

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.
RW C MIDCAP VAL EQ I - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.40%

(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.
TOCQUEVILLE GOLD - U.S. BANCORP FU P.O. BOX 701 MILWAUKEE, WI 53201	0.40%

(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.
TRP GLOBAL TECH - T. ROWE PRICE SE 52-2269240	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.
TRP HEALTH SCIENCES - T. ROWE PRIC 52-2269240	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.
WF DISCOVERY IS - BOSTON FINANCIAL P.O. BOX 8480 BOSTON, MA 02266	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.
WF SPL SM CP VAL ADM - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.35%

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

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

A Name of plan
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

D Employer Identification Number (EIN)
75-2459334

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-024	C	791018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

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

A Name of plan
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

D Employer Identification Number (EIN)
75-2459334

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)	2796245	3072505
(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)	19539	9186
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	113257	154539
(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)	135971	206490
(9) Value of interest in common/collective trusts	1c(9)	704869	791018
(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)	14469868	16804281
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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**	18239749	21038019
	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 through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	18239749	21038019

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)**	1003281	
	(B) Participants	**2a(1)(B)**	927941	
	(C) Others (including rollovers)	**2a(1)(C)**	117310	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		2048532
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	1543	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	768	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	7661	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		9972
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	0	
	(B) Common stock	**2b(2)(B)**	2307	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	445362	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		447669
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	23609	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	25196	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		-1587
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	20454	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		20454

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		6241
(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)		815999
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		3347280
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	547060	
(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)		547060
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)	1950	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1950
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		549010
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2798270
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: EEPB **(2)** EIN: 76-0222094

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		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.

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

A Name of plan
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

D Employer Identification Number (EIN)
75-2459334

Part I Distributions

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

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

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015 (RESATED)

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EEPB P.C.
CPAs & BUSINESS ADVISORS

INDEPENDENT AUDITORS' REPORT

OCTOBER 5, 2017

PLAN ADMINISTRATOR
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST
DALLAS, TEXAS

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST, 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Workplace Services, LLC, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

2950 North Loop West, Suite 1200 | Houston, TX 77092 | (p) 713.622.0016 | (f) 713.622.5527 | www.eepb.com
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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

The supplemental schedules listed in the accompanying index as of or for the year ended December 31, 2016, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

EEPB, PC

Houston, Texas

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016 AND 2015

	2016	2015 (Restated)
ASSETS		
Investments:		
Interest bearing cash	$ 3,072,505	$ 2,796,246
Common stock	154,539	113,257
Corporate bonds	9,186	19,539
Mutual funds	16,804,282	14,469,867
Common collective trust	789,076	700,088
Total investments at fair value	20,829,588	18,098,997
Accounts receivable:		
Employee contributions	19,321	-
Employer contributions	1,037,879	1,003,281
Total accounts receivable	1,057,200	1,003,281
Notes receivable from participants	206,490	135,971
TOTAL ASSETS	22,093,278	19,238,249
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 22,093,278	$ 19,238,249

The accompanying notes are an integral part of these financial statements.

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

RETIREMENT PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016

	2016
ADDITIONS	
Employee contributions	$ 947,262
Employer contributions	1,037,879
Rollover contributions	117,310
Interest income on notes receivable	7,661
Interest and dividends	459,122
Net appreciation (depreciation) in fair value	834,805
TOTAL ADDITIONS	3,404,039
DEDUCTIONS	
Participant distributions	547,060
Administrative fees	1,950
TOTAL DEDUCTIONS	549,010
NET INCREASE	2,855,029
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR (RESTATED)	19,238,249
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 22,093,278

The accompanying notes are an integral part of these financial statements.

NOTE 1: DESCRIPTION OF THE PLAN

General

The Quilling, Selander, Lownds, Winslett & Moser, P.C. Retirement Plan and Trust (the "Plan") is a defined contribution plan covering all of the eligible employees of Quilling, Selander, Lownds, Winslett & Moser, P.C. (the "Company", or "Plan Sponsor"). The Plan is a qualified plan as defined by Section 401(a) of the Internal Revenue Code and contains a provision for salary reduction contributions under Section 401(k) of the Internal Revenue Code. The Plan is also subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The following description provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

Eligibility

Non-excluded employees of the Company are eligible to participate in the Plan following the completion of one (1) year of eligible service (at least 1,000 hours of service) with the Company, provided the employee has attained age 21. Participants are eligible to enroll in the Plan on the first day of the month after satisfying eligibility requirements.

Contributions

Unless an eligible employee affirmatively elects otherwise, the Company will automatically reduce that employee's pre-tax eligible compensation by 2%. Employees may elect to contribute up to 45% of their annual eligible pre-tax compensation to the Plan, subject to limitations, and may direct their contributions to various investment alternatives. Participants may also elect to contribute some or all of their contributions as an after-tax Roth contribution, subject to limitations. The contribution limits applies to any calendar year and is adjusted annually by the Internal Revenue Service. For 2016 and 2015, the maximum contribution allowed for any employee was $ 18,000. Additionally, participants who attain age 50 during the plan year may make "catch up" contributions of up to $6,000 for 2016 and 2015. Participants may also contribute amounts representing distributions from other qualified plans.

Eligible participants of the Company are eligible to receive a safe harbor nonelective employer contribution. For the year ended December 31, 2016 and 2015, the Company made a safe harbor nonelective employer contribution equal to 3% of each eligible participant's compensation for the plan year. The Company, at the discretion of the Board of Directors, may also make a profit sharing contribution to the Plan during the year. For the years ended December 31, 2016 and 2015, the Company made a profit sharing contribution equal to 2% of each eligible non-key employee's compensation and 10.21% of each eligible key employee's compensation.

NOTE 1: DESCRIPTION OF THE PLAN *(Continued)*

Participant Accounts

Each participant's account is credited with the participant's contribution and (a) the Company's contributions and (b) investment income (less expenses). Income for each of the investment choices is allocated to the participants' accounts on a daily basis and is based on the relative units of participation. Benefits paid to participants under the Plan are limited to the vested balance in each participant's account.

Vesting and Payment of Benefits

All participant contributions vest immediately. Employer contributions vest according to the following schedule:

Years of Service	Percentage Vested
Less than 1	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

If death or permanent disability occurs during employment, an employee's entire account becomes fully vested. Hardship withdrawals from employee deferrals, subject to account balance limits and applicable laws are allowed under the Plan. The normal retirement age is 65, however, participants who have attained the age of 59 ½ may receive distributions during employment. Upon a participant's termination, mandatory automatic distributions are made for participant vested balances less than $5,000. Distributions are required for employees over 70 ½ to meet the minimum distribution requirements of Internal Revenue Code regulations.

Notes Receivable from Participants

Participants may borrow a portion of the vested balance of their account, subject to a minimum of $1,000 and a maximum equal to the lesser of $50,000 or 50% of the participant's vested account balance. A participant may have a maximum of one loan from the Plan at one time. Notes receivable are secured by the participant's account. Principal and interest payments are made ratably through payroll deductions.

Forfeitures

Forfeitures of nonelective employer contributions and profit sharing contributions due to termination of employment are used to reduce Company contributions and/or to pay administrative expenses. Forfeited amounts for the years ended December 31, 2016 and 2015 were $29,626 and $29,726, respectively.

NOTE 1: DESCRIPTION OF THE PLAN *(Continued)*

Plan Termination

Although it has not expressed any intent to do so, the Plan sponsor has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, each participant's account balance becomes 100% vested.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of additions and expenses during the reporting period. Actual results could differ from those estimates.

Investments

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 6 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net realized/unrealized appreciation/(depreciation) in fair value of investments includes the Plan's gains and losses on investments bought, sold and held during the year.

Benefit Payments

Distributions to participants are recorded when paid.

Recent Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2015-07 ("ASU 2015-07"), Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), an amendment to Fair Value Measurement Topic 820. ASU 2015-07 removes 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. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. The Plan elected to early adopt ASU 2015-07 as of and for the year ended December 31, 2016. Accordingly, investments measured using the net asset value per share practical expedient have not been categorized within the fair value hierarchy. The amendment has been applied retrospectively to all periods presented.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

In July 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient. This standard simplifies certain financial statement reporting and disclosure requirements for employee benefit plans. Under ASU 2015-12, fully benefit- responsive investment contracts are measured and disclosed at contract value. Parts I and II require retrospective application, and Part III requires prospective application.

The amendments are effective for fiscal years beginning after December 15, 2015. The Plan has adopted ASU 2015-12 as of and for the year ended December 31, 2016. The applicable amendments of ASU 2015-12 have been applied retrospectively to all periods presented.

NOTE 3: PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2016 it was determined that an error resulting in the misstatement of net assets available for benefits as of December 31, 2015 had occurred. An adjustment totaling $1,003,281 for employer contributions receivable was recorded to restate net assets available for benefits as of December 31, 2015.

The following summarized the prior period adjustment referred to above:

	Net assets Available for Benefits
Balance at December 31, 2015, as previously stated	$ 18,234,968
Prior period adjustment	1,003,281
Balance at December 31, 2015, as restated	$ 19,238,249

NOTE 4: TAX STATUS

The Plan is a volume submitter defined contribution plan designed by Fidelity Management Trust Company (“Fidelity”). Fidelity received a determination letter dated March 31, 2014 from the Internal Revenue Service (IRS) that qualified the prototype arrangement as tax-exempt under the appropriate sections of the Internal Revenue Code (IRC). The Plan has not yet received its own determination letter from the IRS. The Plan Sponsor believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

NOTE 5: ADMINISTRATION AND INVESTMENTS

Administration

The Plan's investments are administered by Fidelity. Among other duties, Fidelity receives contributions, invests and reinvests the Plan's assets, collects income and makes distributions from the Plan's assets as directed by the trustee for the Plan.

Investments

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, all investment information disclosed in the accompanying financial statements and supplementary schedules, including investments held and notes receivable from participants at December 31, 2016 and 2015, and income information for the years ended December 31, 2016 was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Fidelity workplace services, the trustee of the Plan. Accordingly, the Plan's independent auditors did not perform any procedures with respect to this information, except comparing and reconciling such information to the financial statements.

NOTE 6: FAIR VALUE MEASUREMENTS

FASB ASC 820-10 provides standards and disclosures for assets and liabilities that are measured and reported at fair value. As defined in FASB ASC 820-10, 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 (exit price). FASB ASC 820-10 requires disclosure that establishes a framework for measuring fair value and expands disclosure about fair value measurements. The statement requires fair value measurements be classified and disclosed in one of the following categories:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Measured based upon inputs that are observable, either directly or indirectly, for the asset or liability other than quoted market prices included in Level 1. These inputs include: a) quoted prices for similar asset or liabilities in active markets b) quoted prices for identical or similar assets or liabilities in markets that are not active c) inputs other than quoted market prices that are observable and d) inputs that are derived primarily from or corroborated by observable market data by correlation or other means.

Level 3: Measured based on unobservable inputs for the asset or liability for which there is little, if any, market activity for the asset or liability at the measurement date. This input includes management's own assumptions about the assumptions that

NOTE 6: FAIR VALUE MEASUREMENTS (*Continued*)

market participants would use in pricing the asset or liability. The inputs are developed based on the best information available in the circumstances, which might include management's own data.

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

Mutual funds and Money Market Funds:

The fair value of mutual funds and money market funds is determined by obtaining quoted prices on nationally recognized securities exchanges, which are generally classified within Level 1 of the fair value hierarchy.

Self-Directed Brokerage Account:

These accounts may include mutual funds, common stock and exchange-traded funds all of which are valued at the closing price reported on nationally recognized securities exchanges, which are generally classified within Level 1 of the fair value hierarchy.

Stable value collective trust fund:

The Fidelity Managed Income Portfolio Class I Fund ("MIP CL 1 Fund") is the only stable value collective trust fund available to the Plan. The Plan uses the NAV per share of the MIP CL 1 Fund provided by the trustee as a practical expedient to estimate fair value. The practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the MIP CL 1 Fund, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. The MIP CL 1 Fund's units are issued and redeemed daily at the constant NAV of $1 per unit. The Fund's investment objective is stability of principal and high current income.

As required by FASB ASC 820-10, financial assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels.

The following table summarizes the valuation of the Company's financial instruments by FASB ASC 820-10 pricing levels as of December 31, 2016 and 2015 are as follows:

NOTE 6: FAIR VALUE MEASUREMENTS (*Continued*)

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Fair Value as of December 31, 2016
Mutual funds:				
Large U.S. equity	$ 3,879,178	$ -	$ -	$ 3,879,178
Mid U.S. equity	1,678,938	-	-	1,678,938
Small U.S. equity	1,073,079	-	-	1,073,079
International equity	730,716	-	-	730,716
Specialty	786,753	-	-	786,753
Income	1,635,226	-	-	1,635,226
Blended	7,000,476	-	-	7,000,476
Money market:	2,769,231	-	-	2,769,231
Self-directed brokerage account:	486,915	-	-	486,915
*Common Collective Trust	-	-	-	789,076
Total investments at fair value	$ 20,040,512	$ -	$ -	$ 20,829,588

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Fair Value as of December 31, 2015
Mutual funds:				
Large U.S. equity	$ 3,225,789	$ -	$ -	$ 3,225,789
Mid U.S. equity	1,353,007	-	-	1,353,007
Small U.S. equity	858,334	-	-	858,334
International equity	730,203	-	-	730,203
Specialty	782,879	-	-	782,879
Income	1,465,942	-	-	1,465,942
Blended	6,027,075	-	-	6,027,075
Money market:	2,526,031	-	-	2,526,031
Self-directed brokerage account:	429,649	-	-	429,649
*Common Collective Trust	-	-	-	700,088
Total investments at fair value	$ 17,398,909	$ -	$ -	$ 18,098,997

*- Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value of investments in the fair value hierarchy to the amounts presented in the statement of net assets available for benefits.

NOTE 7: RISKS AND UNCERTAINTIES

Plan participants make choices regarding their investments securities, and are exposed to risks such as interest rates, market and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that reduction in value can occur in the near term and that such changes could materially affect participant account balances reported in the statement of net assets available for benefits.

NOTE 8: INCOME TAXES

The Plan did not have unrecognized tax benefits as of December 31, 2016 and does not expect this to change significantly over the next twelve months. The Plan will recognize interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. As of December 31, 2016, the Plan has not accrued interest or penalties related to uncertain tax positions.

NOTE 9: RECONCILIATION TO FORM 5500

The following is a reconciliation of net assets available for benefits per the Form 5500 to the financial statements:

	2016	2015
Net assets, per statement of net assets available for benefits	$22,093,278	$19,238,249
Employee contributions receivable	(19,321)	-
Employer contributions receivable	(1,037,879)	(1,003,281)
Adjustment from contract value to fair value for interest in common collective trust fund relating to fully benefit-responsive investment	1,941	4,781
Net assets, Form 5500	$21,038,019	$18,239,749

The following is a reconciliation of the change in net assets available for benefits from the financial statements to the Form 5500 as of December 31, 2016:

Change in net assets available for benefits, Statement of Changes in Net Assets Available for Benefit	$ 2,855,029
Add: 2015 employer contribution receivable	1,003,281
Less: 2016 employee contribution receivable	(19,321)
Less: 2016 employer contribution receivable	(1,037,879)
Less: 2015 Adjustment from contract value to fair value for interest in common collective trust fund relating to fully benefit-responsive investment	(4,781)
Add: 2016 Adjustment from contract value to fair value for interest in common collective trust fund relating to fully benefit-responsive investment	1,941
Change in net assets available for benefits, Form 5500	$ 2,789,270

NOTE 10: RELATED PARTY TRANSACTIONS

The Plan invests in investments that are managed by Fidelity, who is also the trustee of the Plan. During the year ended December 31, 2016 and 2015, the Plan paid Fidelity $1,950 and $1,650, respectively, in administration fees that are included in administrative expenses. The Plan believes the fees charged by Fidelity's mutual funds and its administrative fees are no different than those that would be charged by other companies engaged in managing the Plan's assets.

NOTE 11: SUBSEQUENT EVENTS

Management evaluated the period from January 1, 2017 through October 5, 2017 which was the date the financial statements were available to be issued. The Plan noted no significant subsequent events.

SUPPLEMENTAL INFORMATION

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.
RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2016

PLAN NUMBER 001
EIN: 75-2459334

(a)	(b) IDENTITY OF ISSUER, BORROWER, LESSOR, OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT	(d) COST**	(e) CURRENT VALUE
	Mutual Funds:			
	AMG M F MID CAP I	31,662 shares	N/A	1,320,289
	C&S INST REALTY SHS	1,553 shares	N/A	67,037
	CMBR GLB ULT FCS INV	5,803 shares	N/A	108,454
	DAVIS FINANCIAL A	1,773 shares	N/A	79,036
	FID 500 INDEX PR	13,132 shares	N/A	1,028,743
	FID ASSET MGR 85%	1,171 shares	N/A	19,321
	FID CONTRAFUND	20,267 shares	N/A	1,995,488
	FID FDM IDX 2010 INV	127 shares	N/A	1,689
	FID FDM IDX 2015 INV	31,806 shares	N/A	432,876
	FID FDM IDX 2020 INV	137,699 shares	N/A	1,945,682
	FID FDM IDX 2025 INV	65,963 shares	N/A	979,556
	FID FDM IDX 2030 INV	77,058 shares	N/A	1,176,676
	FID FDM IDX 2035 INV	66,276 shares	N/A	1,051,797
	FID FDM IDX 2040 INV	37,027 shares	N/A	590,956
	FID FDM IDX 2045 INV	21,925 shares	N/A	352,774
	FID FDM IDX 2050 INV	16,620 shares	N/A	269,242
	FID FDM IDX 2055 INV	1,515 shares	N/A	19,357
	FID FDM IDX INC INV	175 shares	N/A	2,001
	FID SEL CONS DISCR	1,334 shares	N/A	47,149
	FID SEL ENERGY	1,324 shares	N/A	61,927
	FID SEL INDUSTRIALS	3,493 shares	N/A	112,992
	FID SM CAP DISCOVERY	14,563 shares	N/A	460,760
	FID TOT MKT IDX PR	697 shares	N/A	45,004
	FID US BOND IDX PR	97 shares	N/A	1,115
	FIDELITY GOVT INCOME	73,948 shares	N/A	752,053
	FMMT RETIRE GOV II	2,769,231 shares	N/A	2,769,231
	HARBOR INTL INST	8,964 shares	N/A	523,568
	HL FRONTIER EM INST	5,787 shares	N/A	41,609
	HODGES SMALL CAP IS	26,564 shares	N/A	561,826
	HUBER SM CAP VAL IS	175 shares	N/A	2,815
	INVS DIVRS DIVD R5	32,667 shares	N/A	630,481
	MFS UTILITIES R4	785 shares	N/A	14,199
	NB HIGH INC BOND IS	34,086 shares	N/A	296,552
	OAKMARK EQ & INC INV	5,847 shares	N/A	177,869
	OPP DEVELOPING MKT Y	1,786 shares	N/A	57,085
	PIM REAL RETURN INST	1,857 shares	N/A	20,277
	PIM TOTAL RT INST	56,354 shares	N/A	565,229
	RW C MIDCAP VAL EQ I	16,276 shares	N/A	224,126
	TOCQUEVILLE GOLD	1,834 shares	N/A	61,934
	TRP GLOBAL TECH	8,873 shares	N/A	117,302
	TRP HEALTH SCIENCES	6,522 shares	N/A	385,318
	WF DISCOVERY IS	4,229 shares	N/A	134,523
	WF SPL SM CP VAL ADM	1,410 shares	N/A	47,678
****	**SELF-DIRECTED BROKERAGE ACCOUNT**			486,916
	COMMON/COLLECTIVE TRUST FUND:			
*	MIP CL 1	789,076 shares	N/A	789,076
*	***Participant Loans	4.25 - 7.00% maturing 2018 - 2026	-0-	206,490
	TOTAL			$ 21,036,078

* Party-in-interest.
** Participant-directed investment programs may omit cost basis data.
*** Secured by participants' accounts.
**** Includes a Fidelity cash reserve fund.
A schedule of assets acquired and disposed of within year was not required.

See accompanying independent auditors' report.

QUILLING, SELANDER, LOWNDS, WINSLETT, MOSER, P.C.

RETIREMENT PLAN AND TRUST

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS,

SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT),

SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE AND

SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2016

PLAN NUMBER: 001
FEIN: 75-2459334

SCHEDULE H Part IV QUESTIONS:

Line 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

None

Line 4b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT)

None

Line 4c - SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE

None

Line 4d - SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS

None

See accompanying independent auditors' report

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015 (RESATED)

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EEPB P.C.
CPAs & BUSINESS ADVISORS

INDEPENDENT AUDITORS' REPORT

OCTOBER 5, 2017

PLAN ADMINISTRATOR
QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST
DALLAS, TEXAS

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C. RETIREMENT PLAN AND TRUST, 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Workplace Services, LLC, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

2950 North Loop West, Suite 1200 | Houston, TX 77092 | (p) 713.622.0016 | (f) 713.622.5527 | www.eepb.com
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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

The supplemental schedules listed in the accompanying index as of or for the year ended December 31, 2016, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

EEPB, PC

Houston, Texas

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016 AND 2015

	2016	2015 (Restated)
ASSETS		
Investments:		
Interest bearing cash	$ 3,072,505	$ 2,796,246
Common stock	154,539	113,257
Corporate bonds	9,186	19,539
Mutual funds	16,804,282	14,469,867
Common collective trust	789,076	700,088
Total investments at fair value	20,829,588	18,098,997
Accounts receivable:		
Employee contributions	19,321	-
Employer contributions	1,037,879	1,003,281
Total accounts receivable	1,057,200	1,003,281
Notes receivable from participants	206,490	135,971
TOTAL ASSETS	22,093,278	19,238,249
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 22,093,278	$ 19,238,249

The accompanying notes are an integral part of these financial statements.

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.

RETIREMENT PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016

	2016
ADDITIONS	
Employee contributions	$ 947,262
Employer contributions	1,037,879
Rollover contributions	117,310
Interest income on notes receivable	7,661
Interest and dividends	459,122
Net appreciation (depreciation) in fair value	834,805
TOTAL ADDITIONS	3,404,039
DEDUCTIONS	
Participant distributions	547,060
Administrative fees	1,950
TOTAL DEDUCTIONS	549,010
NET INCREASE	2,855,029
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR (RESTATED)	19,238,249
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 22,093,278

The accompanying notes are an integral part of these financial statements.

NOTE 1: DESCRIPTION OF THE PLAN

General

The Quilling, Selander, Lownds, Winslett & Moser, P.C. Retirement Plan and Trust (the "Plan") is a defined contribution plan covering all of the eligible employees of Quilling, Selander, Lownds, Winslett & Moser, P.C. (the "Company", or "Plan Sponsor"). The Plan is a qualified plan as defined by Section 401(a) of the Internal Revenue Code and contains a provision for salary reduction contributions under Section 401(k) of the Internal Revenue Code. The Plan is also subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The following description provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

Eligibility

Non-excluded employees of the Company are eligible to participate in the Plan following the completion of one (1) year of eligible service (at least 1,000 hours of service) with the Company, provided the employee has attained age 21. Participants are eligible to enroll in the Plan on the first day of the month after satisfying eligibility requirements.

Contributions

Unless an eligible employee affirmatively elects otherwise, the Company will automatically reduce that employee's pre-tax eligible compensation by 2%. Employees may elect to contribute up to 45% of their annual eligible pre-tax compensation to the Plan, subject to limitations, and may direct their contributions to various investment alternatives. Participants may also elect to contribute some or all of their contributions as an after-tax Roth contribution, subject to limitations. The contribution limits applies to any calendar year and is adjusted annually by the Internal Revenue Service. For 2016 and 2015, the maximum contribution allowed for any employee was $ 18,000. Additionally, participants who attain age 50 during the plan year may make "catch up" contributions of up to $6,000 for 2016 and 2015. Participants may also contribute amounts representing distributions from other qualified plans.

Eligible participants of the Company are eligible to receive a safe harbor nonelective employer contribution. For the year ended December 31, 2016 and 2015, the Company made a safe harbor nonelective employer contribution equal to 3% of each eligible participant's compensation for the plan year. The Company, at the discretion of the Board of Directors, may also make a profit sharing contribution to the Plan during the year. For the years ended December 31, 2016 and 2015, the Company made a profit sharing contribution equal to 2% of each eligible non-key employee's compensation and 10.21% of each eligible key employee's compensation.

NOTE 1: DESCRIPTION OF THE PLAN *(Continued)*

Participant Accounts

Each participant's account is credited with the participant's contribution and (a) the Company's contributions and (b) investment income (less expenses). Income for each of the investment choices is allocated to the participants' accounts on a daily basis and is based on the relative units of participation. Benefits paid to participants under the Plan are limited to the vested balance in each participant's account.

Vesting and Payment of Benefits

All participant contributions vest immediately. Employer contributions vest according to the following schedule:

Years of Service	Percentage Vested
Less than 1	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

If death or permanent disability occurs during employment, an employee's entire account becomes fully vested. Hardship withdrawals from employee deferrals, subject to account balance limits and applicable laws are allowed under the Plan. The normal retirement age is 65, however, participants who have attained the age of 59 ½ may receive distributions during employment. Upon a participant's termination, mandatory automatic distributions are made for participant vested balances less than $5,000. Distributions are required for employees over 70 ½ to meet the minimum distribution requirements of Internal Revenue Code regulations.

Notes Receivable from Participants

Participants may borrow a portion of the vested balance of their account, subject to a minimum of $1,000 and a maximum equal to the lesser of $50,000 or 50% of the participant's vested account balance. A participant may have a maximum of one loan from the Plan at one time. Notes receivable are secured by the participant's account. Principal and interest payments are made ratably through payroll deductions.

Forfeitures

Forfeitures of nonelective employer contributions and profit sharing contributions due to termination of employment are used to reduce Company contributions and/or to pay administrative expenses. Forfeited amounts for the years ended December 31, 2016 and 2015 were $29,626 and $29,726, respectively.

NOTE 1: DESCRIPTION OF THE PLAN *(Continued)*

Plan Termination

Although it has not expressed any intent to do so, the Plan sponsor has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, each participant's account balance becomes 100% vested.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of additions and expenses during the reporting period. Actual results could differ from those estimates.

Investments

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 6 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net realized/unrealized appreciation/(depreciation) in fair value of investments includes the Plan's gains and losses on investments bought, sold and held during the year.

Benefit Payments

Distributions to participants are recorded when paid.

Recent Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2015-07 ("ASU 2015-07"), Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), an amendment to Fair Value Measurement Topic 820. ASU 2015-07 removes 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. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. The Plan elected to early adopt ASU 2015-07 as of and for the year ended December 31, 2016. Accordingly, investments measured using the net asset value per share practical expedient have not been categorized within the fair value hierarchy. The amendment has been applied retrospectively to all periods presented.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

In July 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient. This standard simplifies certain financial statement reporting and disclosure requirements for employee benefit plans. Under ASU 2015-12, fully benefit- responsive investment contracts are measured and disclosed at contract value. Parts I and II require retrospective application, and Part III requires prospective application.

The amendments are effective for fiscal years beginning after December 15, 2015. The Plan has adopted ASU 2015-12 as of and for the year ended December 31, 2016. The applicable amendments of ASU 2015-12 have been applied retrospectively to all periods presented.

NOTE 3: PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2016 it was determined that an error resulting in the misstatement of net assets available for benefits as of December 31, 2015 had occurred. An adjustment totaling $1,003,281 for employer contributions receivable was recorded to restate net assets available for benefits as of December 31, 2015.

The following summarized the prior period adjustment referred to above:

	Net assets Available for Benefits
Balance at December 31, 2015, as previously stated	$ 18,234,968
Prior period adjustment	1,003,281
Balance at December 31, 2015, as restated	$ 19,238,249

NOTE 4: TAX STATUS

The Plan is a volume submitter defined contribution plan designed by Fidelity Management Trust Company (“Fidelity”). Fidelity received a determination letter dated March 31, 2014 from the Internal Revenue Service (IRS) that qualified the prototype arrangement as tax-exempt under the appropriate sections of the Internal Revenue Code (IRC). The Plan has not yet received its own determination letter from the IRS. The Plan Sponsor believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

NOTE 5: ADMINISTRATION AND INVESTMENTS

Administration

The Plan's investments are administered by Fidelity. Among other duties, Fidelity receives contributions, invests and reinvests the Plan's assets, collects income and makes distributions from the Plan's assets as directed by the trustee for the Plan.

Investments

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, all investment information disclosed in the accompanying financial statements and supplementary schedules, including investments held and notes receivable from participants at December 31, 2016 and 2015, and income information for the years ended December 31, 2016 was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Fidelity workplace services, the trustee of the Plan. Accordingly, the Plan's independent auditors did not perform any procedures with respect to this information, except comparing and reconciling such information to the financial statements.

NOTE 6: FAIR VALUE MEASUREMENTS

FASB ASC 820-10 provides standards and disclosures for assets and liabilities that are measured and reported at fair value. As defined in FASB ASC 820-10, 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 (exit price). FASB ASC 820-10 requires disclosure that establishes a framework for measuring fair value and expands disclosure about fair value measurements. The statement requires fair value measurements be classified and disclosed in one of the following categories:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Measured based upon inputs that are observable, either directly or indirectly, for the asset or liability other than quoted market prices included in Level 1. These inputs include: a) quoted prices for similar asset or liabilities in active markets b) quoted prices for identical or similar assets or liabilities in markets that are not active c) inputs other than quoted market prices that are observable and d) inputs that are derived primarily from or corroborated by observable market data by correlation or other means.

Level 3: Measured based on unobservable inputs for the asset or liability for which there is little, if any, market activity for the asset or liability at the measurement date. This input includes management's own assumptions about the assumptions that

NOTE 6: FAIR VALUE MEASUREMENTS (*Continued*)

market participants would use in pricing the asset or liability. The inputs are developed based on the best information available in the circumstances, which might include management's own data.

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

Mutual funds and Money Market Funds:

The fair value of mutual funds and money market funds is determined by obtaining quoted prices on nationally recognized securities exchanges, which are generally classified within Level 1 of the fair value hierarchy.

Self-Directed Brokerage Account:

These accounts may include mutual funds, common stock and exchange-traded funds all of which are valued at the closing price reported on nationally recognized securities exchanges, which are generally classified within Level 1 of the fair value hierarchy.

Stable value collective trust fund:

The Fidelity Managed Income Portfolio Class I Fund ("MIP CL 1 Fund") is the only stable value collective trust fund available to the Plan. The Plan uses the NAV per share of the MIP CL 1 Fund provided by the trustee as a practical expedient to estimate fair value. The practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the MIP CL 1 Fund, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. The MIP CL 1 Fund's units are issued and redeemed daily at the constant NAV of $1 per unit. The Fund's investment objective is stability of principal and high current income.

As required by FASB ASC 820-10, financial assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels.

The following table summarizes the valuation of the Company's financial instruments by FASB ASC 820-10 pricing levels as of December 31, 2016 and 2015 are as follows:

NOTE 6: FAIR VALUE MEASUREMENTS (*Continued*)

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Fair Value as of December 31, 2016
Mutual funds:				
Large U.S. equity	$ 3,879,178	$ -	$ -	$ 3,879,178
Mid U.S. equity	1,678,938	-	-	1,678,938
Small U.S. equity	1,073,079	-	-	1,073,079
International equity	730,716	-	-	730,716
Specialty	786,753	-	-	786,753
Income	1,635,226	-	-	1,635,226
Blended	7,000,476	-	-	7,000,476
Money market:	2,769,231	-	-	2,769,231
Self-directed brokerage account:	486,915	-	-	486,915
*Common Collective Trust	-	-	-	789,076
Total investments at fair value	$ 20,040,512	$ -	$ -	$ 20,829,588

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Fair Value as of December 31, 2015
Mutual funds:				
Large U.S. equity	$ 3,225,789	$ -	$ -	$ 3,225,789
Mid U.S. equity	1,353,007	-	-	1,353,007
Small U.S. equity	858,334	-	-	858,334
International equity	730,203	-	-	730,203
Specialty	782,879	-	-	782,879
Income	1,465,942	-	-	1,465,942
Blended	6,027,075	-	-	6,027,075
Money market:	2,526,031	-	-	2,526,031
Self-directed brokerage account:	429,649	-	-	429,649
*Common Collective Trust	-	-	-	700,088
Total investments at fair value	$ 17,398,909	$ -	$ -	$ 18,098,997

*- Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value of investments in the fair value hierarchy to the amounts presented in the statement of net assets available for benefits.

NOTE 7: RISKS AND UNCERTAINTIES

Plan participants make choices regarding their investments securities, and are exposed to risks such as interest rates, market and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that reduction in value can occur in the near term and that such changes could materially affect participant account balances reported in the statement of net assets available for benefits.

NOTE 8: INCOME TAXES

The Plan did not have unrecognized tax benefits as of December 31, 2016 and does not expect this to change significantly over the next twelve months. The Plan will recognize interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. As of December 31, 2016, the Plan has not accrued interest or penalties related to uncertain tax positions.

NOTE 9: RECONCILIATION TO FORM 5500

The following is a reconciliation of net assets available for benefits per the Form 5500 to the financial statements:

	2016	2015
Net assets, per statement of net assets available for benefits	$22,093,278	$19,238,249
Employee contributions receivable	(19,321)	-
Employer contributions receivable	(1,037,879)	(1,003,281)
Adjustment from contract value to fair value for interest in common collective trust fund relating to fully benefit-responsive investment	1,941	4,781
Net assets, Form 5500	$21,038,019	$18,239,749

The following is a reconciliation of the change in net assets available for benefits from the financial statements to the Form 5500 as of December 31, 2016:

Change in net assets available for benefits, Statement of Changes in Net Assets Available for Benefit	$ 2,855,029
Add: 2015 employer contribution receivable	1,003,281
Less: 2016 employee contribution receivable	(19,321)
Less: 2016 employer contribution receivable	(1,037,879)
Less: 2015 Adjustment from contract value to fair value for interest in common collective trust fund relating to fully benefit-responsive investment	(4,781)
Add: 2016 Adjustment from contract value to fair value for interest in common collective trust fund relating to fully benefit-responsive investment	1,941
Change in net assets available for benefits, Form 5500	$ 2,789,270

NOTE 10: RELATED PARTY TRANSACTIONS

The Plan invests in investments that are managed by Fidelity, who is also the trustee of the Plan. During the year ended December 31, 2016 and 2015, the Plan paid Fidelity $1,950 and $1,650, respectively, in administration fees that are included in administrative expenses. The Plan believes the fees charged by Fidelity's mutual funds and its administrative fees are no different than those that would be charged by other companies engaged in managing the Plan's assets.

NOTE 11: SUBSEQUENT EVENTS

Management evaluated the period from January 1, 2017 through October 5, 2017 which was the date the financial statements were available to be issued. The Plan noted no significant subsequent events.

SUPPLEMENTAL INFORMATION

QUILLING, SELANDER, LOWNDS, WINSLETT & MOSER, P.C.
RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2016

PLAN NUMBER 001
EIN: 75-2459334

(a)	(b) IDENTITY OF ISSUER, BORROWER, LESSOR, OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT	(d) COST**	(e) CURRENT VALUE
	Mutual Funds:			
	AMG M F MID CAP I	31,662 shares	N/A	1,320,289
	C&S INST REALTY SHS	1,553 shares	N/A	67,037
	CMBR GLB ULT FCS INV	5,803 shares	N/A	108,454
	DAVIS FINANCIAL A	1,773 shares	N/A	79,036
	FID 500 INDEX PR	13,132 shares	N/A	1,028,743
	FID ASSET MGR 85%	1,171 shares	N/A	19,321
	FID CONTRAFUND	20,267 shares	N/A	1,995,488
	FID FDM IDX 2010 INV	127 shares	N/A	1,689
	FID FDM IDX 2015 INV	31,806 shares	N/A	432,876
	FID FDM IDX 2020 INV	137,699 shares	N/A	1,945,682
	FID FDM IDX 2025 INV	65,963 shares	N/A	979,556
	FID FDM IDX 2030 INV	77,058 shares	N/A	1,176,676
	FID FDM IDX 2035 INV	66,276 shares	N/A	1,051,797
	FID FDM IDX 2040 INV	37,027 shares	N/A	590,956
	FID FDM IDX 2045 INV	21,925 shares	N/A	352,774
	FID FDM IDX 2050 INV	16,620 shares	N/A	269,242
	FID FDM IDX 2055 INV	1,515 shares	N/A	19,357
	FID FDM IDX INC INV	175 shares	N/A	2,001
	FID SEL CONS DISCR	1,334 shares	N/A	47,149
	FID SEL ENERGY	1,324 shares	N/A	61,927
	FID SEL INDUSTRIALS	3,493 shares	N/A	112,992
	FID SM CAP DISCOVERY	14,563 shares	N/A	460,760
	FID TOT MKT IDX PR	697 shares	N/A	45,004
	FID US BOND IDX PR	97 shares	N/A	1,115
	FIDELITY GOVT INCOME	73,948 shares	N/A	752,053
	FMMT RETIRE GOV II	2,769,231 shares	N/A	2,769,231
	HARBOR INTL INST	8,964 shares	N/A	523,568
	HL FRONTIER EM INST	5,787 shares	N/A	41,609
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	OAKMARK EQ & INC INV	5,847 shares	N/A	177,869
	OPP DEVELOPING MKT Y	1,786 shares	N/A	57,085
	PIM REAL RETURN INST	1,857 shares	N/A	20,277
	PIM TOTAL RT INST	56,354 shares	N/A	565,229
	RW C MIDCAP VAL EQ I	16,276 shares	N/A	224,126
	TOCQUEVILLE GOLD	1,834 shares	N/A	61,934
	TRP GLOBAL TECH	8,873 shares	N/A	117,302
	TRP HEALTH SCIENCES	6,522 shares	N/A	385,318
	WF DISCOVERY IS	4,229 shares	N/A	134,523
	WF SPL SM CP VAL ADM	1,410 shares	N/A	47,678
****	**SELF-DIRECTED BROKERAGE ACCOUNT**			486,916
	COMMON/COLLECTIVE TRUST FUND:			
*	MIP CL 1	789,076 shares	N/A	789,076
*	***Participant Loans	4.25 - 7.00% maturing 2018 - 2026	-0-	206,490
	TOTAL			$ 21,036,078

* Party-in-interest.
** Participant-directed investment programs may omit cost basis data.
*** Secured by participants' accounts.
**** Includes a Fidelity cash reserve fund.
A schedule of assets acquired and disposed of within year was not required.

See accompanying independent auditors' report.

QUILLING, SELANDER, LOWNDS, WINSLETT, MOSER, P.C.

RETIREMENT PLAN AND TRUST

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS,

SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT),

SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE AND

SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2016

PLAN NUMBER: 001
FEIN: 75-2459334

SCHEDULE H Part IV QUESTIONS:

Line 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

None

Line 4b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT)

None

Line 4c - SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE

None

Line 4d - SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS

None

See accompanying independent auditors' report