Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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. . . . . ▶ [X]

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
HEATH CONSULTANTS, INC PS & RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1982

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)
HEATH CONSULTANTS, INC

9030 MONROE
HOUSTON, TX 77061

2b Employer Identification Number (EIN) 04-2144731

2c Plan Sponsor's telephone number 713-844-1330

2d Business code (see instructions) 541990

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.	10/30/2017	CAROLYN HEATH HAAG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/30/2017	CAROLYN HEATH HAAG
	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**	772
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)**	721
a(2) Total number of active participants at the end of the plan year	**6a(2)**	753
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	61
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	814
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	814
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	283
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	15
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:
3D 2E 2F 2G 2J 2K 2T

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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
HEATH CONSULTANTS, INC PS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HEATH CONSULTANTS, INC

D Employer Identification Number (EIN)
04-2144731

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

RAYMOND JAMES & ASSOCS., INC
2245 TEXAS DR
STE 170
SUGAR LAND, TX 77479-1275

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

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

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

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

THE NOBLE GROUP

2245 TEXAS DRIVE
STE. 106
SUGAR LAND, TX 77479

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	30070	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ASCENSUS

11-3665754

(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?
55 99 37 15 64 50	NONE	19578	Yes [X] No [ ]	Yes [ ] No [X]	1307	Yes [ ] No [X]

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name: WHITLEY PENN, LLP
b EIN: 75-2393478
c Position: ACCOUNTANT
d Address: 1400 WEST 7TH STREET
SUITE 400
FORT WORTH, TX 76102
e Telephone: 817-259-9100

Explanation: MANAGEMENT DECISION

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
HEATH CONSULTANTS, INC PS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HEATH CONSULTANTS, INC

D Employer Identification Number (EIN)
04-2144731

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: RELIANCE TRUST STABLE VALUE FUND

b Name of sponsor of entity listed in (a): RELIANCE 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)
46-6625485-001	C	2491577

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
HEATH CONSULTANTS, INC PS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HEATH CONSULTANTS, INC

D Employer Identification Number (EIN)
04-2144731

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	12582	16026
(2) Participant contributions	1b(2)	10307	40779
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4874	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	400674	343454
(9) Value of interest in common/collective trusts	1c(9)	2548986	2491577
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	13517831	13004477
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	16495254	15896313
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	16495254	15896313

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)**	301383	
	(B) Participants	**2a(1)(B)**	856159	
	(C) Others (including rollovers)	**2a(1)(C)**	5136	
	(2) Noncash contributions	**2a(2)**		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		1162678
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**		
	(B) U.S. Government securities	**2b(1)(B)**		
	(C) Corporate debt instruments	**2b(1)(C)**		
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	17046	
	(F) Other	**2b(1)(F)**		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		17046
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**		
	(B) Common stock	**2b(2)(B)**		
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	215409	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		215409
	(3) Rents	**2b(3)**		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**		
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**		
	(B) Other	**2b(5)(B)**		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		68519
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		964867
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2428519
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2982686	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2982686
f Corrective distributions (see instructions)	2f		-4874
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	19578	
(3) Investment advisory and management fees	2i(3)	30070	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		49648
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3027460
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-598941
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: BDO USA, LLP **(2)** EIN: 13-5381590

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		83264
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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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

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

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

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

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

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

A Name of plan
HEATH CONSULTANTS, INC PS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HEATH CONSULTANTS, INC

D Employer Identification Number (EIN)
04-2144731

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** 0

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): 45-0404698

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 _____/_____/_____.

Heath Consultants, Inc.
PS & Retirement Plan

Financial Statements
(and Supplemental Schedules)

As of and for the Years Ended
December 31, 2016 and 2015

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.

Heath Consultants, Inc. PS & Retirement Plan

Financial Statements
(and Supplemental Schedules)

As of and for the Years Ended
December 31, 2016 and 2015

Heath Consultants, Inc. PS & Retirement Plan

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Note: All schedules other than those listed above have been omitted since the information is either disclosed elsewhere in the financial statements or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended.

Tel: 713-960-1706
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2929 Allen Parkway, 20th Floor
Houston, TX 77019

Independent Auditor's Report

To the Plan Administrator
Heath Consultants, Inc. PS & Retirement Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Heath Consultants, Inc. PS & Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 which was certified by Ascensus Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Other Matter – Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2016 and Schedules H, line 4i – Schedules of Assets (Held at End of Year) as of December 31, 2016 are required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Other Matter – 2015 Financial Statements

The financial statements of the Plan as of and for the year ended December 31, 2015, were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 11, 2016, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the 2016 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.

BDO USA, LLP

October 9, 2017

Financial Statements

Heath Consultants, Inc. PS & Retirement Plan

Statements of Net Assets Available for Benefits

December 31,	2016	2015
Assets		
Investments, at fair value		
Money market fund	$ -	$ 4,874
Mutual funds	13,004,477	13,517,831
Common/collective trust	2,491,577	2,548,986
Total investments	15,496,054	16,071,691
Receivables		
Participant	40,779	10,307
Employer	16,026	12,582
Notes receivable from participants	343,454	400,674
Total Receivables	400,259	423,563
Net Assets Available for Benefits	$ 15,896,313	$ 16,495,254

See accompanying notes to financial statements.

Heath Consultants, Inc. PS & Retirement Plan

Statements of Changes in Net Assets Available For Benefits

Year Ended December 31,	2016	2015
Additions		
Investment Income (Loss)		
Net appreciation (depreciation) in mutual funds	$ 964,867	$ (563,319)
Net appreciation in common/collective trust	68,519	49,377
Interest and dividends	215,409	248,954
Total Investment Income (Loss)	1,248,795	(264,988)
Interest Income from Notes Receivable from Participants	17,046	17,063
Contributions		
Participant	856,159	865,689
Employer	301,383	313,564
Rollovers	5,136	861
Total Contributions	1,162,678	1,180,114
Total Additions	2,428,519	932,189
Deductions		
Benefits paid to participants	2,977,812	2,343,883
Administrative expenses	49,648	55,513
Total Deductions	3,027,460	2,399,396
Net Decrease	(598,941)	(1,467,207)
Net Assets Available for Benefits, beginning of year	16,495,254	17,962,461
Net Assets Available for Benefits, end of year	$ 15,896,313	$ 16,495,254

See accompanying notes to financial statements.

1. Description of the Plan

General

The following brief description of Heath Consultants, Inc. PS & Retirement Plan (the "Plan") is provided for general information purposes only. The Plan is sponsored by Heath Consultants, Inc. (the "Company", "Plan Sponsor", and "Employer"). Participants should refer to the plan document for more complete information.

The Plan was effective October 1, 1982, formally amended effective July 1, 2015, and is a defined contribution plan available to all employees of the Company who have attained age 18 and completed one year of service. All employees of the Company and Norton Corrosion Ltd., a subsidiary of the Company, are eligible to participate in the Plan. Eligible employees may enter the Plan on the first day of the first, fourth, seventh, or tenth month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and subsequent amendments.

The purpose of the Plan is to encourage the Company's employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

Contributions

Participants may contribute up to 100% of pretax annual compensation, as defined by the Plan Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code ("IRC") as defined in the plan document. Such limitation for 2016 and 2015 was $18,000. Eligible participants may make a rollover contribution to the Plan.

Participants who are eligible to make salary deferral contributions under the Plan and who have attained age 50 before the close of the year may make catch-up contributions in accordance with, and subject to the limitations imposed by IRC. Such limitation for 2016 and 2015 was $6,000.

The Company may make discretionary matching contributions to the Plan as determined annually by its Board of Directors. Participants must (1) attain age of 18; (2) complete one year of services or complete 1,000 hours of service during the plan year to receive matching contribution. During the years ended December 31, 2016 and 2015, the Company made discretionary matching contributions of 50 cents for every one dollar contributed by each participant, up to a maximum of 6% of a participant's eligible compensation.

The Company may make discretionary profit sharing contribution to the Plan as determined annually by its Board of Directors. Participants must (1) complete one year of services or complete 1,000 hours of service during the plan year; (2) be employed on the last day of the plan year. These requirements are not applicable if participants have died, retired or suffered disability during such year. For the years ended December 31, 2016 and 2015, the Company did not make discretionary profit sharing contribution.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's discretionary matching contribution, (b) Plan earnings, and (c) plan expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contribution portion of accounts, plus actual earnings thereon is as follows:

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

In the event of disability, reaching the age of 65 and retiring, or death, the participant will become fully vested.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their account balance. Loan terms range up to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Company. As of December 31, 2016 and 2015, interest rates range from 4.25% to 5.25%. Principal and interest are paid ratably through payroll deductions.

Benefit Payments

Upon termination of service due to death, disability, retirement or separation from service, a participant may elect to receive either a lump-sum or installment payments equal to the value of the participant's vested interest in his or her account. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the plan document.

Forfeitures

Forfeited balances of terminated participants' non-vested accounts are applied to reduce employer contributions or pay administrative expenses, as defined in the Plan document. During the years ended December 31, 2016 and 2015, the Company used $0 and $3,864, respectively, in forfeitures to reduce employer matching contributions. During the years ended December 31, 2016 and 2015, the Company used $13,459 and $12,863, respectively, in forfeitures to pay administrative expenses. As of December 31, 2016 and 2015, there were $540 and $4,445, respectively, in unallocated forfeitures available to be used in accordance with Plan provisions.

Investment Options

Upon enrollment in the Plan, a participant may direct their salary deferrals in 1% increments into any of the Plan's investment options. As of December 31, 2016, the Plan offered one common/collective trust and 31 mutual fund investment options for participants.

Plan Expenses

Administrative expenses recorded in the Plan pertain to account management fees, loan origination fees, and distribution fee which are paid from the participants' accounts. The Company pays for some administrative expenses associated with the administration of the Plan and are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at the unpaid principal balance plus unpaid accrued interest. Delinquent notes receivable from participants are deemed distributed and recorded as benefits paid to participants in the statements of changes in net assets available for benefits. During 2016 and 2015, $43,064 and $27,162 were recorded as deemed distributions, respectively. No allowance for credit losses has been recorded as of December 31, 2016 or 2015.

Payment of Benefits

Benefits are recorded when paid.

Reclassifications

Certain reclassifications of prior year amounts have been made to conform to the December 31, 2016 presentation. These reclassifications have no impact on statements of changes in net assets available for benefits.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules are complete and accurate.

December 31,	2016	2015
Money Market fund, at fair value	$ -	$ 4,874
Mutual funds, at fair value	13,004,477	13,517,831
Common/collective trust, at fair value	2,491,577	2,548,986
Notes receivable from participants	343,454	400,674

Years Ended December 31,	2016	2015
Interest and dividend income	$ 215,409	$ 248,954
Net appreciation (depreciation) in fair value of mutual funds	964,867	(563,319)
Net appreciation in fair value of common/collective trust	68,519	49,377
Interest income on notes receivable from participants	17,046	17,063

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information certified by the trustee to the related information included in the financial statements and supplemental schedules.

4. Fair Value Measurements

Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") ASC 820 are described below:

Level 1 - observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.

Level 2 - observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.

Level 3 - inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

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

There were no transfers between levels for the years ended December 31, 2016 and 2015.

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

- ***Money market fund*** is valued based on the short-term cash component as of the measurement date and classified within Level 1 of the valuation hierarchy.

- ***Mutual funds*** represent investments with various investment managers. The fair value of these investments is determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds traded on national securities exchanges are valued using Level 1 inputs.

- ***Common/collective trust ("CCT")*** are valued at the net asset value ("NAV") based on fair market value of the underlying investments of the account less its liabilities. The NAV, as provided by trustee, is used as a practical expedient to estimate fair value. CCT invests in benefit-responsive investment contracts issued by insurance companies and other financial institutions ("Contracts"). Under the terms of the Contracts, the assets of the fund are invested in book value separate accounts and wrappers.

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

The following tables set forth by level within the fair value hierarchy the Plan investment assets and investment liabilities at fair value, as of December 31, 2016 and 2015.

	December 31, 2016			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 13,004,477	$ -	$ -	$ 13,004,477
Common collective trust *	-	-	-	2,491,577
Total investments at fair value	$ 13,004,477	$ -	$ -	$ 15,496,054

	December 31, 2015			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 4,874	$ -	$ -	$ 4,874
Mutual funds	13,517,831		-	13,517,831
Common collective trust *	-	-	-	2,548,986
Total investments at fair value	$ 13,522,705	$ -	$ -	$ 16,071,691

* Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

5. Party-In-Interest Transactions

The Plan assets are managed by Ascensus Trust Company, trustee of the Plan, and the Plan issues participant notes receivable. Therefore, these transactions qualify as party-in-interest transactions. In addition, other entities that provide advisory services to the Plan are also considered parties-in-interest. Fees paid by the Plan to trustee amounted to $19,578 and $21,144 for the years ended December 31, 2016 and 2015, respectively. Fee paid by the Plan to advisors amounted to $30,070 and $38,929 for the years ended December 31, 2016 and 2015, respectively.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all amounts credited to participant's accounts would become 100% vested.

7. Tax Status

The Internal Revenue Service (the "IRS") determined and informed the Plan's administrator by a letter dated March 31, 2014, that the Ascensus, Inc. prototype plan is designed to be in accordance with applicable sections of the Code and, therefore, the Plan is tax-exempt. The letter also states that an employer who adopts the prototype plan may rely on the letter in respect to qualification of its Plan under Code Section 401(a). The Company has not requested an individual opinion letter on the Plan.

The Company believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Employer believes it is no longer subject to income tax examinations for years prior to 2013. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan provides for investment in various investment securities. Such investment options are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net decrease in net assets available for benefits for the years ended December 31, 2016 and 2015, per the accompanying financial statements to the Form 5500:

	2016	2015
Net decrease in net assets available for benefits per the financial statement	$ (598,941)	$ (1,467,207)
Change in adjustment from fair value to contract value for fully benefit-responsive investment contracts	-	(115,579)
Net decrease in net assets available for benefits per the Form 5500	$ (598,941)	$ (1,582,786)

The reconciling item is due to the difference in the method of accounting used in preparing the Form 5500 as compared to the Plan's financial statements. Government reporting rules used to prepare the Form 5500 require common/collective trust funds to be reported at fair value while accounting standards require them to be reported at contract value.

10. Delinquent Participant Contribution Transactions

During the year ended December 31, 2016, the plan administrator determined that certain employee deferral were not remitted to the Plan in a timely manner. Such delinquent participant contributions aggregated to $83,264, which included loan repayments of approximately $9,000. The Plan held an investigation to determine the root cause of the delinquent contributions and took corrective measures in 2017 to correct the delinquency and to deposit lost earnings of approximately $500 to participant accounts.

11. Subsequent Events

In preparing the accompanying financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure as of December 31, 2016 through October 9, 2017, the date the financial statements were available for issuance.

The Plan changed its trustee and record keeper in July 2017.

Supplemental Schedules

Heath Consultants, Inc. PS & Retirement Plan

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions

Year Ended December 31, 2016

Plan EIN: 04-2144731
PIN: 002

Participant Contributions Transferred late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included: [x]	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Employee elective deferral contributions *	$ 83,264	$ -	$ -	$ -

See Independent Auditor's Report.

* During the year ended December 31, 2016, the plan administrator determined that certain employee deferral were not remitted to the Plan in a timely manner. Such delinquent participant contributions aggregated to $83,264, which included loan repayments of approximately $9,000. The Plan held an investigation to determine the root cause of the delinquent contributions and took corrective measures in 2017 to correct the delinquency and to deposit lost earnings of approximately $500 to participant accounts.

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Heath Consultants, Inc. PS & Retirement Plan

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

As of December 31, 2016

EIN 04-2144731
PIN: 002

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Common/Collective Trust:			
	Reliance Trust Co.	MetLife Stable Value Fund	(i)	$ 2,491,577
	Mutual Funds:			
	AllianceBernstein	AB High Income Fund	(i)	591,879
	American Funds	American Mutual Fund R5	(i)	814,761
	American Funds	AMCAP Fund R5	(i)	449,705
	American Funds	EuroPacific Growth R5	(i)	387,478
	American Funds	New Perspective Fund R5	(i)	276,867
	Victory Capital	Victory Sycamore Established Value Fund	(i)	285,108
	Fidelity Investments	Spartan 500 Index Fund	(i)	538,572
	Goldman Sachs	Growth Opp Inst	(i)	932,640
	Principal	SmallCap Fund Instiution	(i)	550,285
	Invesco	Balanced-Risk Allocation R6	(i)	523,846
	Invesco	VanKampen Small Cap Value	(i)	261,706
	Ivy Funds	Science and Technology I	(i)	787,378
	JP Morgan	High Yield Fund R6	(i)	228,996
	Neuberger Berman	Multi-Cap Opp	(i)	1,214,038
	Oppenheimer Funds	International Growth	(i)	43,127
	Hartford Funds	Hartford International Opportunities Class Y	(i)	140,613
	T. Rowe Price	New Horizons Inv	(i)	846,853
	Vanguard	Target Retirement Income Inv	(i)	42,157
	Vanguard	Intermediate-Term Bond Index Inv	(i)	348,736
	Vanguard	Mid Cap Index Inv	(i)	584,633
	Vanguard	Target Retirement 2010 Inv	(i)	128,350
	Vanguard	Target Retirement 2015 Inv	(i)	8,177
	Vanguard	Target Retirement 2020 Inv	(i)	589,627
	Vanguard	Target Retirement 2025 Inv	(i)	66,489
	Vanguard	Target Retirement 2030 Inv	(i)	209,300
	Vanguard	Target Retirement 2035 Inv	(i)	117,440
	Vanguard	Target Retirement 2040 Inv	(i)	252,875
	Vanguard	Target Retirement 2045 Inv	(i)	236,232
	Vanguard	Target Retirement 2050 Inv	(i)	243,279
	Vanguard	Target Retirement 2055 Inv	(i)	22,468
	Vanguard	Target Retirement 2060 Inv	(i)	1,280,862
	Total Mutual Funds			13,004,477
*	Participant Loans	Interest rates ranging from 4.25% to 5.25%, maturing through 2021	-	343,454
	Total Investments			$ 15,839,508

See Independent Auditor's Report

* - Indicates party-in-interest, as defined by ERISA.
(i) – The cost of participant-directed investments is not required to be disclosed.
The above information has been certified by the trustee as being complete and accurate.

HEATH CONSULTANTS

Your Safety...Our Commitment

Certified WBENC Women's Business Enterprise

October 9, 2017

BDO USA, LLP
2929 Allen Parkway, Suite 2000
Houston, Texas 77019

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statements of the Heath Consultants, Inc. Profit Sharing and Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements. We understand that, at our instruction, you did not perform any audit procedures with respect to information prepared and certified to by Ascensus Trust Company, the trustee, in accordance with the Department of Labor's ("DOL's") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") (DOL Regulation 2520.103-8), other than comparing such information to the financial statements and supplemental schedules as of December 31, 2016 and for the year then ended. Because of the significance of the information that you did not audit, we understand that you will not express an opinion on the Plan's financial statements and supplemental schedules as a whole. We understand the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by Ascensus Trust Company, has been audited by you in accordance with auditing standards generally accepted in the United States of America, and was subjected to tests of our accounting records and other procedures as you considered necessary to enable you to express an opinion as to whether they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

We confirm that we are responsible for the preparation and fair presentation in the financial statements of the net assets and changes in net assets of the Plan in conformity with accounting principles generally accepted in the United States of America.

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

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audit:

(1)

(2) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 30, 2017, for the preparation and fair presentation of the Plan's financial statements in accordance with accounting principles generally accepted in the United States of America. The notes to the Plan's financial statements include all disclosures required by laws and regulations to which the Plan is subject. The Plan's supplemental schedules are fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

(3) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

(4) We acknowledge our responsibility for the fair presentation of the Schedule of Delinquent Participant Contributions for the year ended December 31, 2016 and the Schedule of assets (Held at End) of year December 31, 2016 in accordance with the applicable criteria and we believe the supplemental schedules including their form and content, are fairly stated, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The methods of measurement and presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedules.

(5) We have made available to you all:

(a) Financial records and related data, as agreed upon in the terms of the aforementioned audit engagement letter.

(b) Additional information that you have requested from us for the purpose of the audit.

(c) Minutes of the meetings of the Board of Directors, Investment Committee, Administrative Committee or other meetings pertaining to the Plan that were held from January 1, 2016 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.

(d) Amendments made to the Plan instrument, the trust agreement, insurance or other relevant contracts during the year, including amendments to comply with applicable laws.

(e) Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence.

(6) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.

(7) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. We are not aware of any uncorrected or corrected financial statement misstatements relating to accounts or disclosures that would materially affect, either individually or in the aggregate, the financial statements taken as a whole.

(8) We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have no knowledge of any:

(a) Fraud or suspected fraud involving management or involving employees who have significant roles in the Plan's internal control, whether or not perceived to have a material effect on the financial statements.

(b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.

(c) Allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, beneficiaries, regulatory agencies, service providers, third-party administrators, law firms, predecessor accounting firms, or other professionals.

(9) We have no:

(a) Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

(b) Intentions to terminate the Plan.

(10) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:

(a) The identity of related parties and all related party relationships and transactions of which we are aware, including party-in-interest transactions, as defined in ERISA section 3(14) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

(b) All derivative instruments and any embedded derivative instruments that require bifurcation, in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 815, *Derivatives and Hedging.*

(c) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

(d) Guarantees, whether written or oral, under which the Plan is contingently liable.

(e) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275-10, *Risks and Uncertainties - Overall.* In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. (Significant estimates are estimates at the date of the statement of net assets available for benefits that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets for which events could occur that would significantly disrupt normal finances within the next year.).

(f) Amendments to the Plan instrument, if any.

(g) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*, including:

- Pending or anticipated tax assessments or refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
- Written or oral guarantees, endorsements, or unused letters of credits; or
- Labor claims or negotiations.

FASB ASC 450-20, *Loss Contingencies*, requires loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the date of the statement of net assets available for benefits and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(h) Commitments, such as a pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets, or securities of another entity, that would affect the Plan.

(11) There are no:

(a) Violations or possible violations of laws or regulations (including the failure to file reports required by regulatory bodies (e.g., DOL, IRS, Health and Human Services, state and municipal authorities) when the effects of failing to file could be material to the financial statements) whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

(b) Pending or threatened litigation, claims or assessments or unasserted claims or assessments that we are aware of that are required to be accrued or disclosed in the financial statements in accordance with FASB ASC 450, *Contingencies,* and we have not consulted a lawyer concerning litigation, claims, or assessments.

(c) Other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or loans in default, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed.

(12) Receivables recorded in the financial statements represent valid claims against debtors for charges arising on or before the date of the statement of net assets available for benefits and have been appropriately reduced to their estimated net realizable value.

(13) The Plan has complied with all aspects of contractual agreements, including debt covenants that would have a material effect on the financial statements in the event of noncompliance.

(14) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services, or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as of the measurement date in accordance with the requirements of FASB ASC 820, *Fair Value Measurement*. In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in FASB ASC 820.

(15) For any financial instruments, including non-readily marketable securities, we concur with and accept responsibility for the methods and significant assumptions used to estimate fair value of financial instruments and/or the approach used by the appraiser. The methods and significant

(16) assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.

(17) All required filings of Plan documents with the appropriate agencies have been made.

(18) The Plan is qualified under the appropriate section of the Internal Revenue Code and intends to continue as a qualified plan. The Plan sponsor has operated the Plan in a manner that did not jeopardize this tax status.

(19) The Plan has complied with the DOL's regulations concerning the timely remittance of participants' contributions and loan repayments to custodial accounts containing assets for the Plan. The Plan has established a remittance policy to remit participant's contribution within 7 business days, which is in accordance with the DOL's regulations, except those disclosed in the supplement schedule of Schedule of Delinquent Participant Contributions. The Plan will fully correct the delinquent contributions including filing Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

(20) The Plan is responsible for the performance of the nondiscrimination tests and assures that the Plan has passed such tests or appropriate action has been taken to rectify any areas of noncompliance.

(21) The Plan has complied with the fidelity bonding requirements of ERISA.

(22) The Plan has satisfactory title to all owned assets, which are recorded at fair value, and there are no liens, encumbrances, or security interest on such assets nor has any asset been pledged as collateral.

(23) There are no:

(a) Nonexempt party-in-interest transactions (as defined in ERISA section 3(14) and regulations under that section) that were not disclosed in the supplemental schedules or financial statements.

(b) Investments in default or considered to be uncollectible that were not disclosed in the supplemental schedules.

(c) Reportable transactions (as defined in ERISA section 103(b)(3)(H) and regulations under that section) that were not disclosed in the supplemental schedules.

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

(25) No discussions have taken place with your firm's personnel regarding employment with the Plan or the Plan sponsor.

(26) We have not engaged you to prepare or review the Plan's Form 5500 filing with the DOL; however, the audited financial statements of the Plan are required to be filed with the Form 5500. We acknowledge that professional standards require you to read the Plan's Form 5500 prior to its filing; that the purpose of this procedure is for you to consider whether such information, or the manner of its presentation, is materially inconsistent with the information, or the manner of its presentation, appearing in the financial statements; and that these procedures are not sufficient nor are they intended for you to ensure that the Form 5500 is completely and accurately prepared.

(27) **The version of the Plan's 2016 audited financial statements that we will file with the DOL using the EFAST2 system will be identical to the copy containing your manually-signed report provided to us.**

(28) In connection with any electronic presentation of the financial statements, supplemental schedules and your audit report thereon on our website or the DOL website related to the EFAST2 filing, we acknowledge that:

- We are responsible for the preparation, presentation, and content of the financial statements and supplemental schedules in the electronic format.

- In connection with the presentation of your audit report on the DOL's website and if your audit report is presented on our website, the full financial statements and supplemental schedules upon which you reported and to which you appended your signed report will be presented.

- We will clearly indicate in the electronic presentation on our website the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our website that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report. No such changes will be made to the version filed with the Form 5500.

- We have assessed the security over financial statement information and the audit report presented on our website, and are satisfied that procedures in place are adequate to ensure

the integrity of the information provided. We understand the risk of potential misrepresentations inherent in publishing financial information on our website through internal failure or external manipulation.

- In connection with the presentation of your audit report on the DOL's website, the full financial statements and supplemental schedules upon which you reported and to which you appended your signed report will be presented.

(29) There have been no known or suspected breaches of sensitive information (e.g., personnel files) caused by cyber-attack or other means where the breach could have a material effect on the financial statements

(30) Regarding the assistance in preparing the financial statements, related footnote disclosures, and supplemental schedules, performed by you, we have: (1) made all management decisions and performed all management functions, (2) designated an individual, Mr. Drew Sitgreaves, Vice President and Chief Financial Officer, with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.

(31) Current employee layoffs or turnover is intended to be temporary and there was no partial plan terminations during the year ended December 31, 2016.

(32) The Summary Annual Report will be completed and communicated timely in accordance with the DOL's Regulations.

(33) We have obtained a copy of the relevant SOC 1 reports that cover the year under audit, related to significant processes and transactions that have been outsourced to those service organizations. In connection with those SOC 1 reports, we have read the reports, evaluated the impact of the exceptions to relevant tests, identified the complementary controls listed under the user entity controls section of the report, and have determined that those user entity controls have been designed appropriately and have been implemented.

(34) The accounting policies reflected in the opening balances have been consistently applied in the current period's financial statements

HEATH CONSULTANTS

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To the best of our knowledge and belief, no events have occurred subsequent to the date of the statement of net assets available for benefits and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in addition to those disclosed in the aforementioned financial statements.

Very truly yours,

Drew Sitgreaves, Vice President and Chief Financial Officer

Becky Jimenez, Plan Administrator

9030 Monroe Road, Houston, TX 77061 • Phone: 713-844-1300 • Fax: 713-844-1309 • Email: info@heathus.com

HEATH CONSULTANTS

Your Safety...Our Commitment

Certified WBENC Women's Business Enterprise

October 9, 2017

BDO USA, LLP
2929 Allen Parkway, Suite 2000
Houston, Texas 77019

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statements of the Heath Consultants, Inc. Profit Sharing and Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements. We understand that, at our instruction, you did not perform any audit procedures with respect to information prepared and certified to by Ascensus Trust Company, the trustee, in accordance with the Department of Labor's ("DOL's") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") (DOL Regulation 2520.103-8), other than comparing such information to the financial statements and supplemental schedules as of December 31, 2016 and for the year then ended. Because of the significance of the information that you did not audit, we understand that you will not express an opinion on the Plan's financial statements and supplemental schedules as a whole. We understand the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by Ascensus Trust Company, has been audited by you in accordance with auditing standards generally accepted in the United States of America, and was subjected to tests of our accounting records and other procedures as you considered necessary to enable you to express an opinion as to whether they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

We confirm that we are responsible for the preparation and fair presentation in the financial statements of the net assets and changes in net assets of the Plan in conformity with accounting principles generally accepted in the United States of America.

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

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audit:

(1)

(2) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 30, 2017, for the preparation and fair presentation of the Plan's financial statements in accordance with accounting principles generally accepted in the United States of America. The notes to the Plan's financial statements include all disclosures required by laws and regulations to which the Plan is subject. The Plan's supplemental schedules are fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

(3) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

(4) We acknowledge our responsibility for the fair presentation of the Schedule of Delinquent Participant Contributions for the year ended December 31, 2016 and the Schedule of assets (Held at End) of year December 31, 2016 in accordance with the applicable criteria and we believe the supplemental schedules including their form and content, are fairly stated, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The methods of measurement and presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedules.

(5) We have made available to you all:

(a) Financial records and related data, as agreed upon in the terms of the aforementioned audit engagement letter.

(b) Additional information that you have requested from us for the purpose of the audit.

(c) Minutes of the meetings of the Board of Directors, Investment Committee, Administrative Committee or other meetings pertaining to the Plan that were held from January 1, 2016 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.

(d) Amendments made to the Plan instrument, the trust agreement, insurance or other relevant contracts during the year, including amendments to comply with applicable laws.

(e) Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence.

(6) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.

(7) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. We are not aware of any uncorrected or corrected financial statement misstatements relating to accounts or disclosures that would materially affect, either individually or in the aggregate, the financial statements taken as a whole.

(8) We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have no knowledge of any:

(a) Fraud or suspected fraud involving management or involving employees who have significant roles in the Plan's internal control, whether or not perceived to have a material effect on the financial statements.

(b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.

(c) Allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, beneficiaries, regulatory agencies, service providers, third-party administrators, law firms, predecessor accounting firms, or other professionals.

(9) We have no:

(a) Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

(b) Intentions to terminate the Plan.

(10) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:

(a) The identity of related parties and all related party relationships and transactions of which we are aware, including party-in-interest transactions, as defined in ERISA section 3(14) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

(b) All derivative instruments and any embedded derivative instruments that require bifurcation, in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 815, *Derivatives and Hedging.*

(c) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

(d) Guarantees, whether written or oral, under which the Plan is contingently liable.

(e) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275-10, *Risks and Uncertainties - Overall.* In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. (Significant estimates are estimates at the date of the statement of net assets available for benefits that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets for which events could occur that would significantly disrupt normal finances within the next year.).

(f) Amendments to the Plan instrument, if any.

(g) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*, including:

- Pending or anticipated tax assessments or refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
- Written or oral guarantees, endorsements, or unused letters of credits; or
- Labor claims or negotiations.

FASB ASC 450-20, *Loss Contingencies*, requires loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the date of the statement of net assets available for benefits and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(h) Commitments, such as a pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets, or securities of another entity, that would affect the Plan.

(11) There are no:

(a) Violations or possible violations of laws or regulations (including the failure to file reports required by regulatory bodies (e.g., DOL, IRS, Health and Human Services, state and municipal authorities) when the effects of failing to file could be material to the financial statements) whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

(b) Pending or threatened litigation, claims or assessments or unasserted claims or assessments that we are aware of that are required to be accrued or disclosed in the financial statements in accordance with FASB ASC 450, *Contingencies,* and we have not consulted a lawyer concerning litigation, claims, or assessments.

(c) Other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or loans in default, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed.

(12) Receivables recorded in the financial statements represent valid claims against debtors for charges arising on or before the date of the statement of net assets available for benefits and have been appropriately reduced to their estimated net realizable value.

(13) The Plan has complied with all aspects of contractual agreements, including debt covenants that would have a material effect on the financial statements in the event of noncompliance.

(14) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services, or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as of the measurement date in accordance with the requirements of FASB ASC 820, *Fair Value Measurement*. In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in FASB ASC 820.

(15) For any financial instruments, including non-readily marketable securities, we concur with and accept responsibility for the methods and significant assumptions used to estimate fair value of financial instruments and/or the approach used by the appraiser. The methods and significant

(16) assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.

(17) All required filings of Plan documents with the appropriate agencies have been made.

(18) The Plan is qualified under the appropriate section of the Internal Revenue Code and intends to continue as a qualified plan. The Plan sponsor has operated the Plan in a manner that did not jeopardize this tax status.

(19) The Plan has complied with the DOL's regulations concerning the timely remittance of participants' contributions and loan repayments to custodial accounts containing assets for the Plan. The Plan has established a remittance policy to remit participant's contribution within 7 business days, which is in accordance with the DOL's regulations, except those disclosed in the supplement schedule of Schedule of Delinquent Participant Contributions. The Plan will fully correct the delinquent contributions including filing Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

(20) The Plan is responsible for the performance of the nondiscrimination tests and assures that the Plan has passed such tests or appropriate action has been taken to rectify any areas of noncompliance.

(21) The Plan has complied with the fidelity bonding requirements of ERISA.

(22) The Plan has satisfactory title to all owned assets, which are recorded at fair value, and there are no liens, encumbrances, or security interest on such assets nor has any asset been pledged as collateral.

(23) There are no:

(a) Nonexempt party-in-interest transactions (as defined in ERISA section 3(14) and regulations under that section) that were not disclosed in the supplemental schedules or financial statements.

(b) Investments in default or considered to be uncollectible that were not disclosed in the supplemental schedules.

(c) Reportable transactions (as defined in ERISA section 103(b)(3)(H) and regulations under that section) that were not disclosed in the supplemental schedules.

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

(25) No discussions have taken place with your firm's personnel regarding employment with the Plan or the Plan sponsor.

(26) We have not engaged you to prepare or review the Plan's Form 5500 filing with the DOL; however, the audited financial statements of the Plan are required to be filed with the Form 5500. We acknowledge that professional standards require you to read the Plan's Form 5500 prior to its filing; that the purpose of this procedure is for you to consider whether such information, or the manner of its presentation, is materially inconsistent with the information, or the manner of its presentation, appearing in the financial statements; and that these procedures are not sufficient nor are they intended for you to ensure that the Form 5500 is completely and accurately prepared.

(27) **The version of the Plan's 2016 audited financial statements that we will file with the DOL using the EFAST2 system will be identical to the copy containing your manually-signed report provided to us.**

(28) In connection with any electronic presentation of the financial statements, supplemental schedules and your audit report thereon on our website or the DOL website related to the EFAST2 filing, we acknowledge that:

- We are responsible for the preparation, presentation, and content of the financial statements and supplemental schedules in the electronic format.

- In connection with the presentation of your audit report on the DOL's website and if your audit report is presented on our website, the full financial statements and supplemental schedules upon which you reported and to which you appended your signed report will be presented.

- We will clearly indicate in the electronic presentation on our website the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our website that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report. No such changes will be made to the version filed with the Form 5500.

- We have assessed the security over financial statement information and the audit report presented on our website, and are satisfied that procedures in place are adequate to ensure

the integrity of the information provided. We understand the risk of potential misrepresentations inherent in publishing financial information on our website through internal failure or external manipulation.

- In connection with the presentation of your audit report on the DOL's website, the full financial statements and supplemental schedules upon which you reported and to which you appended your signed report will be presented.

(29) There have been no known or suspected breaches of sensitive information (e.g., personnel files) caused by cyber-attack or other means where the breach could have a material effect on the financial statements

(30) Regarding the assistance in preparing the financial statements, related footnote disclosures, and supplemental schedules, performed by you, we have: (1) made all management decisions and performed all management functions, (2) designated an individual, Mr. Drew Sitgreaves, Vice President and Chief Financial Officer, with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.

(31) Current employee layoffs or turnover is intended to be temporary and there was no partial plan terminations during the year ended December 31, 2016.

(32) The Summary Annual Report will be completed and communicated timely in accordance with the DOL's Regulations.

(33) We have obtained a copy of the relevant SOC 1 reports that cover the year under audit, related to significant processes and transactions that have been outsourced to those service organizations. In connection with those SOC 1 reports, we have read the reports, evaluated the impact of the exceptions to relevant tests, identified the complementary controls listed under the user entity controls section of the report, and have determined that those user entity controls have been designed appropriately and have been implemented.

(34) The accounting policies reflected in the opening balances have been consistently applied in the current period's financial statements

HEATH CONSULTANTS

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To the best of our knowledge and belief, no events have occurred subsequent to the date of the statement of net assets available for benefits and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in addition to those disclosed in the aforementioned financial statements.

Very truly yours,

Drew Sitgreaves, Vice President and Chief Financial Officer

Becky Jimenez, Plan Administrator

9030 Monroe Road, Houston, TX 77061 • Phone: 713-844-1300 • Fax: 713-844-1309 • Email: info@heathus.com

Heath Consultants, Inc.
PS & Retirement Plan

Financial Statements
(and Supplemental Schedules)

As of and for the Years Ended
December 31, 2016 and 2015

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.

Heath Consultants, Inc. PS & Retirement Plan

Financial Statements
(and Supplemental Schedules)

As of and for the Years Ended
December 31, 2016 and 2015

Heath Consultants, Inc. PS & Retirement Plan

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Note: All schedules other than those listed above have been omitted since the information is either disclosed elsewhere in the financial statements or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended.

Tel: 713-960-1706
Fax: 713-960-9549
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2929 Allen Parkway, 20th Floor
Houston, TX 77019

Independent Auditor's Report

To the Plan Administrator
Heath Consultants, Inc. PS & Retirement Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Heath Consultants, Inc. PS & Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 which was certified by Ascensus Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Other Matter – Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2016 and Schedules H, line 4i – Schedules of Assets (Held at End of Year) as of December 31, 2016 are required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Other Matter – 2015 Financial Statements

The financial statements of the Plan as of and for the year ended December 31, 2015, were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 11, 2016, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the 2016 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.

BDO USA, LLP

October 9, 2017

Financial Statements

Heath Consultants, Inc. PS & Retirement Plan

Statements of Net Assets Available for Benefits

December 31,	2016	2015
Assets		
Investments, at fair value		
Money market fund	$ -	$ 4,874
Mutual funds	13,004,477	13,517,831
Common/collective trust	2,491,577	2,548,986
Total investments	15,496,054	16,071,691
Receivables		
Participant	40,779	10,307
Employer	16,026	12,582
Notes receivable from participants	343,454	400,674
Total Receivables	400,259	423,563
Net Assets Available for Benefits	$ 15,896,313	$ 16,495,254

See accompanying notes to financial statements.

Heath Consultants, Inc. PS & Retirement Plan

Statements of Changes in Net Assets Available For Benefits

Year Ended December 31,	2016	2015
Additions		
Investment Income (Loss)		
Net appreciation (depreciation) in mutual funds	$ 964,867	$ (563,319)
Net appreciation in common/collective trust	68,519	49,377
Interest and dividends	215,409	248,954
Total Investment Income (Loss)	1,248,795	(264,988)
Interest Income from Notes Receivable from Participants	17,046	17,063
Contributions		
Participant	856,159	865,689
Employer	301,383	313,564
Rollovers	5,136	861
Total Contributions	1,162,678	1,180,114
Total Additions	2,428,519	932,189
Deductions		
Benefits paid to participants	2,977,812	2,343,883
Administrative expenses	49,648	55,513
Total Deductions	3,027,460	2,399,396
Net Decrease	(598,941)	(1,467,207)
Net Assets Available for Benefits, beginning of year	16,495,254	17,962,461
Net Assets Available for Benefits, end of year	$ 15,896,313	$ 16,495,254

See accompanying notes to financial statements.

1. Description of the Plan

General

The following brief description of Heath Consultants, Inc. PS & Retirement Plan (the "Plan") is provided for general information purposes only. The Plan is sponsored by Heath Consultants, Inc. (the "Company", "Plan Sponsor", and "Employer"). Participants should refer to the plan document for more complete information.

The Plan was effective October 1, 1982, formally amended effective July 1, 2015, and is a defined contribution plan available to all employees of the Company who have attained age 18 and completed one year of service. All employees of the Company and Norton Corrosion Ltd., a subsidiary of the Company, are eligible to participate in the Plan. Eligible employees may enter the Plan on the first day of the first, fourth, seventh, or tenth month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and subsequent amendments.

The purpose of the Plan is to encourage the Company's employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

Contributions

Participants may contribute up to 100% of pretax annual compensation, as defined by the Plan Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code ("IRC") as defined in the plan document. Such limitation for 2016 and 2015 was $18,000. Eligible participants may make a rollover contribution to the Plan.

Participants who are eligible to make salary deferral contributions under the Plan and who have attained age 50 before the close of the year may make catch-up contributions in accordance with, and subject to the limitations imposed by IRC. Such limitation for 2016 and 2015 was $6,000.

The Company may make discretionary matching contributions to the Plan as determined annually by its Board of Directors. Participants must (1) attain age of 18; (2) complete one year of services or complete 1,000 hours of service during the plan year to receive matching contribution. During the years ended December 31, 2016 and 2015, the Company made discretionary matching contributions of 50 cents for every one dollar contributed by each participant, up to a maximum of 6% of a participant's eligible compensation.

The Company may make discretionary profit sharing contribution to the Plan as determined annually by its Board of Directors. Participants must (1) complete one year of services or complete 1,000 hours of service during the plan year; (2) be employed on the last day of the plan year. These requirements are not applicable if participants have died, retired or suffered disability during such year. For the years ended December 31, 2016 and 2015, the Company did not make discretionary profit sharing contribution.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's discretionary matching contribution, (b) Plan earnings, and (c) plan expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contribution portion of accounts, plus actual earnings thereon is as follows:

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

In the event of disability, reaching the age of 65 and retiring, or death, the participant will become fully vested.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their account balance. Loan terms range up to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Company. As of December 31, 2016 and 2015, interest rates range from 4.25% to 5.25%. Principal and interest are paid ratably through payroll deductions.

Benefit Payments

Upon termination of service due to death, disability, retirement or separation from service, a participant may elect to receive either a lump-sum or installment payments equal to the value of the participant's vested interest in his or her account. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the plan document.

Forfeitures

Forfeited balances of terminated participants' non-vested accounts are applied to reduce employer contributions or pay administrative expenses, as defined in the Plan document. During the years ended December 31, 2016 and 2015, the Company used $0 and $3,864, respectively, in forfeitures to reduce employer matching contributions. During the years ended December 31, 2016 and 2015, the Company used $13,459 and $12,863, respectively, in forfeitures to pay administrative expenses. As of December 31, 2016 and 2015, there were $540 and $4,445, respectively, in unallocated forfeitures available to be used in accordance with Plan provisions.

Investment Options

Upon enrollment in the Plan, a participant may direct their salary deferrals in 1% increments into any of the Plan's investment options. As of December 31, 2016, the Plan offered one common/collective trust and 31 mutual fund investment options for participants.

Plan Expenses

Administrative expenses recorded in the Plan pertain to account management fees, loan origination fees, and distribution fee which are paid from the participants' accounts. The Company pays for some administrative expenses associated with the administration of the Plan and are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at the unpaid principal balance plus unpaid accrued interest. Delinquent notes receivable from participants are deemed distributed and recorded as benefits paid to participants in the statements of changes in net assets available for benefits. During 2016 and 2015, $43,064 and $27,162 were recorded as deemed distributions, respectively. No allowance for credit losses has been recorded as of December 31, 2016 or 2015.

Payment of Benefits

Benefits are recorded when paid.

Reclassifications

Certain reclassifications of prior year amounts have been made to conform to the December 31, 2016 presentation. These reclassifications have no impact on statements of changes in net assets available for benefits.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules are complete and accurate.

December 31,	2016	2015
Money Market fund, at fair value	$ -	$ 4,874
Mutual funds, at fair value	13,004,477	13,517,831
Common/collective trust, at fair value	2,491,577	2,548,986
Notes receivable from participants	343,454	400,674

Years Ended December 31,	2016	2015
Interest and dividend income	$ 215,409	$ 248,954
Net appreciation (depreciation) in fair value of mutual funds	964,867	(563,319)
Net appreciation in fair value of common/collective trust	68,519	49,377
Interest income on notes receivable from participants	17,046	17,063

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information certified by the trustee to the related information included in the financial statements and supplemental schedules.

4. Fair Value Measurements

Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") ASC 820 are described below:

Level 1 - observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.

Level 2 - observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.

Level 3 - inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

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

There were no transfers between levels for the years ended December 31, 2016 and 2015.

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

- ***Money market fund*** is valued based on the short-term cash component as of the measurement date and classified within Level 1 of the valuation hierarchy.

- ***Mutual funds*** represent investments with various investment managers. The fair value of these investments is determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds traded on national securities exchanges are valued using Level 1 inputs.

- ***Common/collective trust ("CCT")*** are valued at the net asset value ("NAV") based on fair market value of the underlying investments of the account less its liabilities. The NAV, as provided by trustee, is used as a practical expedient to estimate fair value. CCT invests in benefit-responsive investment contracts issued by insurance companies and other financial institutions ("Contracts"). Under the terms of the Contracts, the assets of the fund are invested in book value separate accounts and wrappers.

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

The following tables set forth by level within the fair value hierarchy the Plan investment assets and investment liabilities at fair value, as of December 31, 2016 and 2015.

	December 31, 2016			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 13,004,477	$ -	$ -	$ 13,004,477
Common collective trust *	-	-	-	2,491,577
Total investments at fair value	$ 13,004,477	$ -	$ -	$ 15,496,054

	December 31, 2015			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 4,874	$ -	$ -	$ 4,874
Mutual funds	13,517,831		-	13,517,831
Common collective trust *	-	-	-	2,548,986
Total investments at fair value	$ 13,522,705	$ -	$ -	$ 16,071,691

* Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

5. Party-In-Interest Transactions

The Plan assets are managed by Ascensus Trust Company, trustee of the Plan, and the Plan issues participant notes receivable. Therefore, these transactions qualify as party-in-interest transactions. In addition, other entities that provide advisory services to the Plan are also considered parties-in-interest. Fees paid by the Plan to trustee amounted to $19,578 and $21,144 for the years ended December 31, 2016 and 2015, respectively. Fee paid by the Plan to advisors amounted to $30,070 and $38,929 for the years ended December 31, 2016 and 2015, respectively.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all amounts credited to participant's accounts would become 100% vested.

7. Tax Status

The Internal Revenue Service (the "IRS") determined and informed the Plan's administrator by a letter dated March 31, 2014, that the Ascensus, Inc. prototype plan is designed to be in accordance with applicable sections of the Code and, therefore, the Plan is tax-exempt. The letter also states that an employer who adopts the prototype plan may rely on the letter in respect to qualification of its Plan under Code Section 401(a). The Company has not requested an individual opinion letter on the Plan.

The Company believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Employer believes it is no longer subject to income tax examinations for years prior to 2013. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan provides for investment in various investment securities. Such investment options are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net decrease in net assets available for benefits for the years ended December 31, 2016 and 2015, per the accompanying financial statements to the Form 5500:

	2016	2015
Net decrease in net assets available for benefits per the financial statement	$ (598,941)	$ (1,467,207)
Change in adjustment from fair value to contract value for fully benefit-responsive investment contracts	-	(115,579)
Net decrease in net assets available for benefits per the Form 5500	$ (598,941)	$ (1,582,786)

The reconciling item is due to the difference in the method of accounting used in preparing the Form 5500 as compared to the Plan's financial statements. Government reporting rules used to prepare the Form 5500 require common/collective trust funds to be reported at fair value while accounting standards require them to be reported at contract value.

10. Delinquent Participant Contribution Transactions

During the year ended December 31, 2016, the plan administrator determined that certain employee deferral were not remitted to the Plan in a timely manner. Such delinquent participant contributions aggregated to $83,264, which included loan repayments of approximately $9,000. The Plan held an investigation to determine the root cause of the delinquent contributions and took corrective measures in 2017 to correct the delinquency and to deposit lost earnings of approximately $500 to participant accounts.

11. Subsequent Events

In preparing the accompanying financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure as of December 31, 2016 through October 9, 2017, the date the financial statements were available for issuance.

The Plan changed its trustee and record keeper in July 2017.

Supplemental Schedules

Heath Consultants, Inc. PS & Retirement Plan

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions

Year Ended December 31, 2016

Plan EIN: 04-2144731
PIN: 002

Participant Contributions Transferred late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included: [x]	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Employee elective deferral contributions *	$ 83,264	$ -	$ -	$ -

See Independent Auditor's Report.

* During the year ended December 31, 2016, the plan administrator determined that certain employee deferral were not remitted to the Plan in a timely manner. Such delinquent participant contributions aggregated to $83,264, which included loan repayments of approximately $9,000. The Plan held an investigation to determine the root cause of the delinquent contributions and took corrective measures in 2017 to correct the delinquency and to deposit lost earnings of approximately $500 to participant accounts.

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Heath Consultants, Inc. PS & Retirement Plan

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

As of December 31, 2016

EIN 04-2144731
PIN: 002

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Common/Collective Trust:			
	Reliance Trust Co.	MetLife Stable Value Fund	(i)	$ 2,491,577
	Mutual Funds:			
	AllianceBernstein	AB High Income Fund	(i)	591,879
	American Funds	American Mutual Fund R5	(i)	814,761
	American Funds	AMCAP Fund R5	(i)	449,705
	American Funds	EuroPacific Growth R5	(i)	387,478
	American Funds	New Perspective Fund R5	(i)	276,867
	Victory Capital	Victory Sycamore Established Value Fund	(i)	285,108
	Fidelity Investments	Spartan 500 Index Fund	(i)	538,572
	Goldman Sachs	Growth Opp Inst	(i)	932,640
	Principal	SmallCap Fund Instiution	(i)	550,285
	Invesco	Balanced-Risk Allocation R6	(i)	523,846
	Invesco	VanKampen Small Cap Value	(i)	261,706
	Ivy Funds	Science and Technology I	(i)	787,378
	JP Morgan	High Yield Fund R6	(i)	228,996
	Neuberger Berman	Multi-Cap Opp	(i)	1,214,038
	Oppenheimer Funds	International Growth	(i)	43,127
	Hartford Funds	Hartford International Opportunities Class Y	(i)	140,613
	T. Rowe Price	New Horizons Inv	(i)	846,853
	Vanguard	Target Retirement Income Inv	(i)	42,157
	Vanguard	Intermediate-Term Bond Index Inv	(i)	348,736
	Vanguard	Mid Cap Index Inv	(i)	584,633
	Vanguard	Target Retirement 2010 Inv	(i)	128,350
	Vanguard	Target Retirement 2015 Inv	(i)	8,177
	Vanguard	Target Retirement 2020 Inv	(i)	589,627
	Vanguard	Target Retirement 2025 Inv	(i)	66,489
	Vanguard	Target Retirement 2030 Inv	(i)	209,300
	Vanguard	Target Retirement 2035 Inv	(i)	117,440
	Vanguard	Target Retirement 2040 Inv	(i)	252,875
	Vanguard	Target Retirement 2045 Inv	(i)	236,232
	Vanguard	Target Retirement 2050 Inv	(i)	243,279
	Vanguard	Target Retirement 2055 Inv	(i)	22,468
	Vanguard	Target Retirement 2060 Inv	(i)	1,280,862
	Total Mutual Funds			13,004,477
*	Participant Loans	Interest rates ranging from 4.25% to 5.25%, maturing through 2021	-	343,454
	Total Investments			$ 15,839,508

See Independent Auditor's Report

* - Indicates party-in-interest, as defined by ERISA.
(i) – The cost of participant-directed investments is not required to be disclosed.
The above information has been certified by the trustee as being complete and accurate.

Heath Consultants, Inc.
PS & Retirement Plan

EBP AUDIT WRAP-UP

December 31, 2016



The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Plan and is not intended and should not be used by anyone other than these specified parties.

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2929 Allen Parkway, 20th Floor
Houston, TX 77019

October 13, 2017

Mr. Drew Sitgreaves, Vice President and Chief Financial Officer
Ms. Becky Jimenez, HR Manager and Plan Administrator
Heath Consultants, Inc. PS & Retirement Plan

Professional standards require us to communicate with you regarding matters related to the plan audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On October 5, 2017 we presented an overview of our plan for the audit of the financial statements of the Heath Consultants, Inc. PS & Retirement Plan (the Plan) as of and for the year ended December 31, 2016 including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the Plan's accounting practices and policies, Plan management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the Plan and look forward to discussing with you our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP

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Status of Our Audit

We have completed our audit of the financial statements, including procedures applied to the supplemental schedules, of the Plan as of and for the year ended December 31, 2016. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America. This audit of the financial statements does not relieve Plan management or those charged with governance of their responsibilities. The term "those charged with governance" encompasses the term Board of Directors or Audit Committee or other formally designated body that has financial oversight responsibilities.

- The objective of our financial statement audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- As permitted by Regulation 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we have not performed auditing procedures with respect to information prepared and certified to by Ascensus Trust Company, the trustee of the Plan, other than comparing that information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements and supplemental schedules as a whole. As such, the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by Ascensus Trust Company, was audited by us in accordance with auditing standards generally accepted in the United States of America, and was subjected to tests of your accounting records and other procedures as we considered necessary to enable us to express an opinion as to whether they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- Our responsibility for other information in documents containing the Plan's audited financial statements (e.g., Form 5500) does not extend beyond the financial information identified in our audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read all information included in the Plan's Form 5500 and consider whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information.
- All records and information requested were freely available for our inspection.
- Plan management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of Plan personnel throughout the course of our work.

Results of Our Audit

ACCOUNTING PRACTICES, POLICIES, AND ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the Plan's accounting practices, policies, and estimates:

The Plan's significant accounting practices and policies are those included in the notes to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within the notes to the financial statements.

- There were no changes in significant accounting policies and practices during 2016.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Company's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 2 of the financial statements.

- Plan management did not make any significant changes to the processes or significant assumptions used to develop the critical accounting estimates in 2016.

CORRECTED AND UNCORRECTED MISSTATEMENTS

We are not aware of any corrected or uncorrected financial statement misstatements relating to accounts or disclosures that would materially affect, either individually or in the aggregate, the financial statements taken as a whole.

QUALITY OF THE PLAN'S FINANCIAL REPORTING

A discussion was held regarding the quality of the Plan's financial reporting, which included the following:

- Qualitative aspects of significant accounting policies and practices
- Our conclusions regarding significant accounting estimates
- Financial statement presentation

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing and in a timely manner, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the Plan's internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Deficiency in Internal Control	A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.
Significant Deficiency	A deficiency or a combination of deficiencies in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected on a timely basis.

In conjunction with our audit of the Plan financial statements, we noted no material weaknesses.

We have communicated to Plan management following control deficiencies that were identified as a result of our audit:

Control Deficiency	Comments
Late Remittance	During the audit, it was noted certain participant contributions were not remitted within a reasonable time according to DOL's guidelines. These contributions were remitted beyond the Company's remittance policy and resulted in lost earning for participants. BDO recommends the Plan to implement policy to ensure participant contributions are remitted in a timely manner when they are segregated from payroll.
Improper Employer Match Calculation	During the audit, it was noted employer match was not computed properly based on reconciled eligible compensation, which caused missing employer matching contribution for certain participants. BDO recommends the Plan to reconcile eligible compensation and contribution in each contribution report to corresponding payroll report prior to funding contribution to record keeper.

Other Required Communications

Following is a summary of those required items, along with specific discussion points as they pertain to the Plan.

Requirement	Discussion Points
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the Plan's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the Plan's related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Disagreements with Plan management	There were no disagreements with Plan management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Plan's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
If applicable, other matters significant to the oversight of the Plan's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the Plan's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.

Independence Communication

Our engagement letter to you dated September 30, 2017 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the Plan Sponsor with respect to independence as agreed to by the Plan Sponsor. Please refer to that letter for further information.

Significant Regulatory, Accounting, Auditing and Reporting Discussion Matters

REGULATORY

IRS CHANGES DETERMINATION LETTER PROCESS FOR INDIVIDUALLY DESIGNED PLANS (IDP)
Effective January 2017, the staggered five-year determination letter amendment cycles for IDPs is eliminated as announced in the Internal Revenue Service (IRS) Revenue Procedure (Rev. Proc.) 2016-37.

The scope of the determination letter program of IDPs will be limited to initial plan qualification, qualification upon plan termination and special exceptions. Off-cycle determination letter applications (except with respect to new and terminating plans) are no longer accepted by the IRS.

The expiration dates for IDP determination letters issued prior to January 4, 2016 are no longer operative.

2016 REQUIRED AMENDMENT LIST (RAL)
As a result of the changes in the determination letter process for IDPs, an annual RAL will be published by the IRS. The RAL contains two parts, part A covers changes in qualification requirements that would require an amendment to most plans (or to most plans of the type affected by the change) and part B includes changes in qualification requirements that do not affect most plan sponsors but might require an amendment because of an unusual plan provision in a particular plan type. IDPs must be amended to retain qualified status for each item on the RAL by the end of the second calendar year following the year the RAL is published.

The 2016 RAL was announced through Notice 2016-80 in December 2016. The 2016 list has no part A amendments and only one part B amendment, which pertains to restrictions on accelerated distributions from collectively bargained, underfunded, single-employer defined benefit plans in employer bankruptcy. The 2016 RAL due date is December 31, 2018.

UPDATES TO RETIREMENT PLAN CORRECTION PROCEDURES
IRS released Rev. Proc. 2016-51 which updates the Employee Plans Compliance Resolution System (EPCRS). It replaces Rev. Proc. 2013-12 and consolidates all EPCRS guidance into a single source. While the Rev. Proc. makes small, clarifying updates, it does not significantly change EPCRS's substantive provisions. It incorporates changes described in Rev. Proc. 2015-27 and Rev. Proc. 2015-28. A summary of the key changes include:

- Under Rev. Proc. 2016-37 the requirement to submit a determination letter application when correcting qualification failures that includes a plan amendment no longer applies.
- Fees associated with the Voluntary Correction Program (VCP) are now considered user fees and are no longer detailed in the EPCRS revenue procedure. For VCP submissions made after 2016, refer to the annual Employee Plans user fees noted in Rev. Proc. 2017-4 to determine the current VCP user fees.
- The availability of the IRS Self-Correction Program (SCP) for significant failures has been modified to provide that, for qualified individually designed plans, a determination letter need not be current to satisfy the Favorable Letter requirement.
- Under the IRS Audit Closing Agreement Program (Audit CAP), a reasonable sanction is no longer a negotiated percentage of the maximum payment amount (MPA). Instead, the sanction will be based on a review of the specific facts and circumstances; the MPA amount is now just one of the factors to be considered. Generally, the sanctions will not be less than the fees associated with VCP.

The Rev. Proc. was effective January 1, 2017; the provisions could not be applied by plan sponsors before that date.

FORM 5500 COMPLIANCE QUESTIONS
The IRS has indicated that plan sponsors are not required to complete the following compliance questions when completing the Form 5500:

- Form 5500 - Preparer Information (bottom of page 1)

Significant Regulatory, Accounting, Auditing and Reporting Discussion Matters

- Schedule H - Lines 4o, 6a-d
- Schedule I - Lines 4o, 6a-d
- Schedule R - New Part VII (Lines 20a-b, 21a-b, 22a-b)
- Form 5500-SF - Preparer Information (page 1 bottom), Lines 14a-d, and Part IX (Lines 15a-b, 16a-b, 17a-b, 18 and 19)
- Form 5500-EZ - Preparer Information (page 2 bottom), Lines 4a-d, 13a-b, 14, and 15)

DOL FIDUCIARY DUTY RULE
In May 2017, it was announced that the DOL would not delay the effective date for the fiduciary duty rule. While the new definition took effect on June 9, 2017, additional conditions such as specific disclosures and representations are not required until January 1, 2018.

The DOL issued Field Assistance Bulletin No. 2017-02 stating that during the phased implementation period ending on January 1, 2018, the DOL will not pursue claims against fiduciaries who are working diligently and in good faith to comply with the fiduciary duty rule and exemptions, or treat those fiduciaries as being in violation of the fiduciary duty rule and exemptions.

ACCOUNTING

ASU 2015-10, TECHNICAL CORRECTIONS AND IMPROVEMENTS
The amendments in this ASU represent changes to clarify the FASB Accounting Standards Codification (ASC), correct unintended application of guidance, or make minor improvements to the ASC that are not expected to have a significant effect on current accounting practice or create a significant administrative cost to most entities. Included in this ASU is a change in the FASB definition of readily determinable fair value.

ASU 2016-01, FINANCIAL INSTRUMENTS – OVERALL (SUBTOPIC 825-10): RECOGNITION AND MEASUREMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES
This ASU sets forth several requirements, including requirements for entities to measure equity investments at fair value through net income (subject to certain exceptions), separately present financial assets and financial liabilities by measurement category and form of financial asset, and calculate the fair value of financial instruments for disclosure purposes based on an exit price. ASU 2016-01 provides an election to subsequently measure certain nonmarketable equity investments at cost less any impairment and adjusted for certain observable price changes. It also requires a qualitative impairment assessment of such equity investments and amends certain fair value disclosure requirements.

This ASU is effective for employee benefit plans within the scope of ASC 960, 962 and 965 on plan accounting for fiscal years beginning after December 15, 2018.

ASU 2017-06, EMPLOYEE BENEFIT PLAN MASTER TRUST REPORTING
This ASU amends the presentation and disclosure requirements for an EBP interest in a master trust. The amendments apply to EBPs within the scope of ASC 960, 962 and 965. Under the ASU:

- An EBP with an interest in a master trust will be required to present its interest in the master trust and the change in its interest in that master trust as single line items in the statement of net assets available for benefits and the statement of changes in net assets available for benefits, respectively.
- An EBP with an undivided (proportionate) interest in a master trust will continue to disclose its percentage interest in the master trust.
- An EBP with a divided interest in a master trust will disclose the dollar amount of its interest in specific investments held by the master trust, rather than its percentage interest in the master trust itself.

- An EBP will also disclose a master trust's other asset and liability balances and the dollar amount of the plan's interest in each of those balances.
- Health and welfare plans' investment disclosures for 401(h) account assets have been eliminated. Instead, the plan financials will disclose the name of the defined benefit pension plan which includes such investment disclosures.

The amendments are effective for fiscal years beginning after December 15, 2018, and should be applied retrospectively. Early adoption is permitted.

AUDITING

ASB PROPOSED NEW REPORTING MODEL FOR PLAN AUDITOR'S REPORT

In April 2017, an exposure draft of a proposed ASU, *Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA* (Exposure Draft), was issued by the AICPA's Auditing Standards Board (ASB). If adopted, the proposed ASU would be effective for financial statement audits of plans subject to ERISA (including single employer, multiple employer, and multiemployer plans) for periods ending on or after December 15, 2018. The Exposure Draft is open for public comments until September 29, 2017 (this was extended from the original deadline of August 21, 2017) and comments should be submitted to Sherry Hazel at **Sherry.Hazel@aicpa-cima.com**.

The Exposure Draft would considerably transform the way EBP audits are performed and reported. Significant proposed changes include, but are not limited to, the following:

- Procedures to be performed for specific plan provisions relating to financial statements areas, irrespective of the risk of material misstatement
- Requirement to report findings from procedures performed on specific plan provisions relating to the financial statements (either included in the auditor's report on the ERISA plan financial statements or issued as a separate report), other than when clearly inconsequential
- Incremental requirements regarding the engagement acceptance and written representations
- Additional procedures and considerations relating to the Form 5500 filing (as the auditor's report is attached to such filing)
- Proposed new reporting model for audits of ERISA plans that, among other things, changes the form and content of the auditor's report when management imposes a limitation on the scope of the audit, as permitted by ERISA (limited scope audit)
- Changes to the form and content of the auditor's report for an unmodified opinion
- Expanded descriptions of management's responsibilities
- Expanded reporting on the ERISA supplemental schedules
- Required emphasis-of-matter paragraphs

Given the impact on plan reporting, plan sponsors are urged to read the proposed ASU and consider submitting comments regarding any concerns. When commenting, include specific suggestions and/or recommendations, when possible.

Tools and Resources for Those Charged With Plan Governance

CYBERSECURITY

The risk that employee benefit plans are vulnerable to cybersecurity attacks to their electronic records is receiving increased scrutiny from both the DOL and the AICPA:

The DOL has reiterated that plan administrators, or those charged with governance, have an ERISA fiduciary duty with respect to management of plans, which encompasses the duty to care for personally identifiable information (PII) and protected health information (PHI). While sponsors may assume cyber risks are addressed by the plan service provider's SOC 1 report over internal control, the SOC 1 report only addresses *financial reporting* controls, not the broader entity (or plan)-related cybersecurity controls and risk. Plan management and those charged with governance need to maintain continual knowledge about evolving cyber issues to assist in assessing priorities and developing a strategy for protecting a plan's digital assets (refer also to the EBP Commentator Summer 2016 edition for a discussion of best practices in addressing plan risks).

In November 2016, the DOL's Advisory Council on Employee Welfare and Pension Benefit Plans (the Council) released the *Cybersecurity Considerations for Benefit Plans* report, which addresses cybersecurity considerations and recommendations for plans and outlines scalable cybersecurity risk management strategies. The report highlights that plans may be overlooked when it comes to organizations' cybersecurity risk management and stresses the importance of prioritizing both the safeguarding of participant data and plan assets and prudent vetting of plan service providers. The report is being shared as part of the Council's recommendation that the DOL help educate the employee benefit plan community on cybersecurity risks and provide guidance on developing a strong EBP cybersecurity risk management program.

In April 2017, the AICPA launched a new voluntary **Cybersecurity Risk Reporting Management Framework** to standardize reporting on the effectiveness of an entity's cyber risk management controls. Such a framework can be utilized by companies to:

- Define their cybersecurity objectives and design a corresponding cyber risk management program to meet those objectives
- Perform a cybersecurity readiness assessment that benchmarks the current state of an organization's cyber program to identify deficient or insufficient controls, policies, and procedures, and quantify cyber risk against a standard set of criteria.
- Prepare an organization that is contemplating having an independent System and Organization Controls (SOC) attestation engagement performed to provide a higher level of assurance to management and the board.

To learn more about the framework, refer **here** and to BDO's June 27, 2017 webinar, ***AICPA SOC for Cybersecurity – What You Need to Know Now***.

Here are some recent tools/materials for use by Audit Committees and those charged with plan governance in this area:

Recommended Resources	Release Date
BDO Webinar – AICPA SCO For Cybersecurity – What You Need to Know Now	June 2017
AICPA Cybersecurity Risk Management Framework	April 2017
BDO Archived Webinar: A New Normal: The NY FDS Cybersecurity Regulation and the Financial Services Industry	April 2017

Tools and Resources for Those Charged With Plan Governance

Recommended Resources	Release Date
BDO Archived Webinar: What Boards Need to Know About Cybersecurity (But May Be Afraid to Ask)	March 2017
NACD and ISA Cyber Risk Oversight – Director's Handbook Series	2017
CAQ Comment Letter: Enhanced Cyber Risk Management Standards Joint Advance Notice of Proposed Rulemaking	January 2017
Directors & Boards Article: Cyber Responsibility Officially Reaches the Board	January 2017
CAQ Cybersecurity: How CPAs Are Addressing a Dynamic and Complex Risk	October 2016
AICPA Proposal Description Criteria for Management's Description of an Entity's Cybersecurity Risk Management Program (comments were due 12/15/2016)	September 2016
AICPA Proposed Revision of Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (comments were due 12/15/2016)	September 2016
BDO Knows Cybersecurity Alert	August 2016
BDO Archived Webinar: Navigating the Rising Tide of Cybersecurity Regulation – How is Your Board Preparing?	July 2016
BDO Article: Cyber for the C-Suite – 3 Tips for Closing the Information gap	June 2016
BDO Practice Aid: Elevating Cybersecurity to the Board – Questions Boards Should Be Asking	March 2016
BDO Archived Webinar: Management Risk – Elevation of Cybersecurity to the Boardroom	February 2016
CAQ Understanding Cybersecurity and the External Audit	February 2016
CAQ Cybersecurity: How CPAs Are Addressing a Dynamic and Complex Risk	October 2016
AICPA Proposal Description Criteria for Management's Description of an Entity's Cybersecurity Risk Management Program (comments were due 12/15/2016)	September 2016

Tools and Resources for Those Charged With Plan Governance

BDO APPROACH TO AUDIT QUALITY



In the spirit of enhanced communication regarding the audit process, BDO issued our 2017 Approach to Audit Quality. Our **report** and interactive **website** provide a current overview of BDO's internal approach to audit quality focused on the following key external factors:

- Business and regulatory environments in which we and our clients operate
- Accounting and reporting complexities
- Oversight of those charged with governance
- Expectations of investors and other stakeholders
- Market competition
- Innovation and sustainability needs that support capital market

With these external factors in mind, BDO employs an **Audit Quality Framework** based on five elements of internal focus ("pillars") unique to BDO's **CLIMB** strategy. Each element enables us to assess, prioritize, and adjust our investments of resources toward the most impactful activities to enhance the quality of the services we provide. Additionally, such focus furthers our ability to help define the future of the auditing profession in adapting to the changing landscape affecting our clients.

We invite you to review this report and discuss it further with your engagement teams to better understand how activities being undertaken by our firm are positively impacting our audit engagements.



Tools and Resources for Those Charged With Plan Governance

ASSESSMENT OF AND COMMUNICATIONS WITH THE AUDITOR

One of the primary duties of the Audit Committee or those charged with plan governance is to hire, compensate and oversee the external auditor. In June 2016, the CAQ provided two tools – a refreshed U.S. specific and a new global tool - related to the Audit Committee's assessment of the external auditor:

- **External Auditor Assessment Tool – A Reference for U.S. Audit Committees**
- **External Auditor Assessment Tool – A Reference for Audit Committees Worldwide**

The CAQ advises that Audit Committees should at a minimum annually assess the auditor. Such an assessment should encompass the qualifications and performance of the auditor; the quality and candor of the auditor's communications with the Audit Committee and the company; and the auditor's demonstrated independence, objectivity, and professional skepticism.

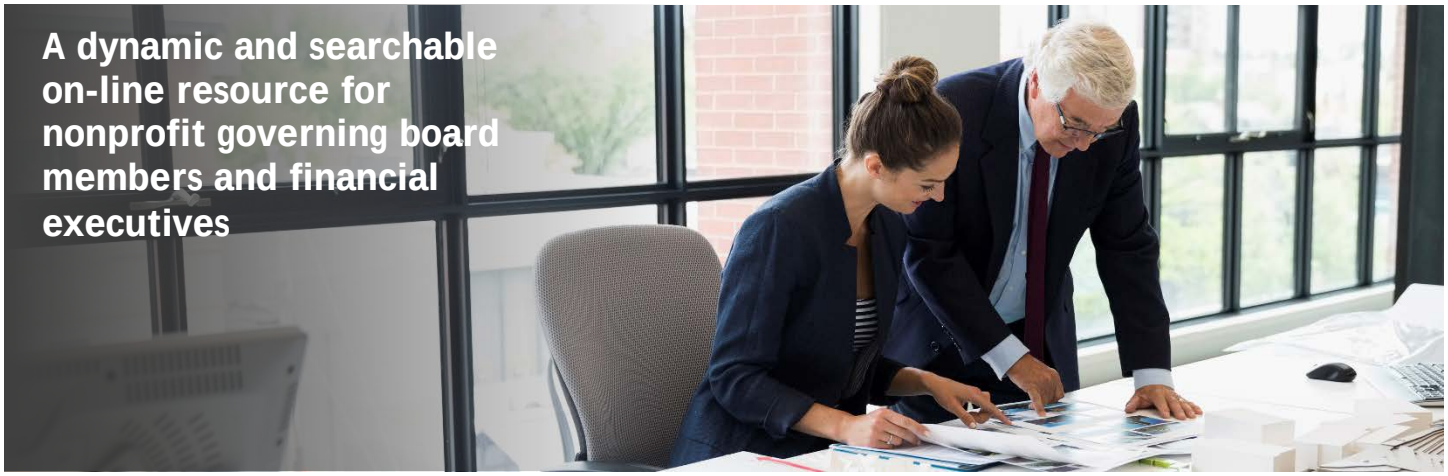
Consideration of such external tools, coupled with additional and timely resources provided by the auditor, can assist the Audit Committee in not only evaluating the auditor but in further shoring up their own approaches to their relationship with the auditor and management team and ensuring that a continuing two-way dialogue is taking place that keeps the Audit Committee informed of significant events and developments that impact the audit engagement and resulting integrity of financial reporting.

In addition, Audit Committees should continue to seek ways to improve their communications with auditors. In December **remarks**, SEC Chief Accountant Bricker noted that "auditors are in a unique position to provide feedback to the Audit Committee about management, the company's processes, accounting policies, and internal control over financial reporting, among others". As a result, he recommended that Audit Committees consider asking the following questions of their auditor:

- "If you as the auditor were in management's shoes and solely responsible for preparation of the company's financial statements, would they have in any way been prepared differently?
- If you as the auditor were in an investor's shoes, would you believe that you have received the information essential to understanding the company's financial position and performance?
- Is the company following the same internal control over financial reporting and internal audit procedures that would be followed if you were in the CEO's shoes?
- Are there any recommendations that you as the auditor have made and management has not followed?"

For more information and educational opportunities on these and other topics related to Audit Committee oversight, please visit **BDO's Center for Corporate Governance and Financial Reporting**.

BDO Center for Corporate Governance and Financial Reporting



The BDO Center for Corporate Governance and Financial Reporting was born from the need to have a comprehensive, online, and easy-to-use resource for topics relevant to boards of directors and financial executives. We encourage you to visit the Center often for up-to-date information and insights you can rely on.

What you will find includes:

- Thought leadership, practice aids, tools, and newsletters
- Technical updates and insights on emerging business issues
- Three-pronged evolving curriculum consisting of upcoming webinars and archived self-study content
- Opportunities to engage with BDO thought leaders
- External governance community resources

"Finally, a resource center with the continual education needs of those charged with governance and financial reporting in mind!"

BDO SUBSCRIPTIONS TO PROGRAMMING AND INSIGHTS

To begin receiving email notifications regarding BDO publications and event invitations (live and web-based), visit **https://www.bdo.com/member/registration** and create a user profile. If you already have an account on BDO's website, visit the My Profile page to login and manage your account preferences **https://www.bdo.com/member/my-profile**.

For more information about BDO's Center for Corporate Governance and Financial Reporting, please go to: www.bdo.com/resource-centers/governance.

Get to Know BDO

A FIRM BUILT ON VALUES

BDO's culture and values establish a set of standards embodied by our work, our relationships and our professionals. We are guided by our core values: put people first; be exceptional every day, every way; embrace change; empowerment through knowledge; and choose accountability.



What we are proud of:

- Alfred P. Sloan Awards for Business Excellence in Workplace Flexibility (winner, multiple locations, and multiple years)
- Alliance for Work-Life Progress, Work-Life Seal of Distinction (multiple years)
- BDO Counts! And 100 Good Deeds Volunteerism Programs
- Best and Brightest Companies to Work For (multiple years)
- Best Places to Work for Recent Grads, Experience, Inc.
- Diversity Leader, named by *Profiles in Diversity Journal*
- Nation's Best & Brightest Companies and Best & Brightest in Wellness
- Tax Adviser of the Year, *International Accounting Bulletin* (multiple years)
- Top Entry Level Employer by collegegrad.com
- Vault Accounting 50 List
- Working Mother 100 Best Company (multiple years)

Get to Know BDO

BDO'S NATIONAL PRESENCE



For more than 100 years, BDO USA has been recognized as a premier accounting, tax and consulting organization for our exceptional client service; experienced, accessible service teams; focus on quality and efficiency; and our ability to adapt to, and navigate successfully in, a changing marketplace.

Founded as Seidman & Seidman in New York City in 1910, the firm has grown to serve clients through over 60 offices and more than 500 independent alliance firm locations nationwide. Today, BDO USA, LLP, a Delaware limited liability partnership, is the U.S. Member of BDO International Limited, a UK company limited by guarantee, which forms part of the international BDO network of independent member firms.

BDO USA, LLP

$1.41 billion Revenues

49% Assurance **34%** Tax **17%** Advisory

563 Partners

5,394 Professional Personnel

6,461 Total Personnel

60+ Offices

550+ Independent Alliance firm locations nationwide

Statistics as of and for the year ended 6-30-17.

Get to Know BDO

BDO'S GLOBAL REACH



BDO's strength is derived from our structure as a cohesive global network and dedication to internal integration and seamless client service - when and where our clients need us. In each country, BDO Member Firms are composed of people who are knowledgeable about national laws, business customs, and local and international business methods. As our clients expand globally, their access to our international network can help them better reach their business and financial goals.

As our clients expand globally, our access to our international network can help them do business with a depth of experience in international matters, significant resources and international client service capabilities.

BDO INTERNATIONAL

$7.6 billion Revenues

57% Accounting & Auditing | **22%** Tax | **21%** Advisory (Consulting, Corp. Fin., Other)

5,736 Partners

52,486 Professional Personnel

67,731 Total Personnel

158 countries

5th largest accountancy network in the world

1,401 offices

Statistics as of and for the year ended 9-30-16.

Get to Know BDO

BDO'S INDUSTRY FOCUS

Industry experience has emerged at the top of the list of what businesses need and expect from their accountants and advisors. The power of industry experience is perspective - perspective we bring to help you best leverage your own capabilities and resources.

BDO's industry focus is part of who we are and how we serve our clients, and has been for over a century. We demonstrate our experience through knowledgeable professionals, relevant client work and participation in the industries we serve.

A variety of publications and insights depicting specific industry issues, emerging trends and developments are available **here**. For BDO's employee benefit plan publication, the EBP Commentator, please visit the following link: **http://bit.ly/EBPInsights**.

For further information on the following BDO industries, please visit **https://www.bdo.com/industries**.



Get to Know BDO

EXECUTIVE AND HR SERVICES

BDO offers a client-aligned approach to delivering executive and human resources services. Our practice is comprised of four key business concentrations, including ERISA Services, Global Employer Services, Human Capital Outsourcing and Consulting. Dedicated business professionals in each area are equipped to meet your executive and human resources needs.

From managing the tax implications of employees on the move and structuring effective compensation for sales professionals, ensuring regulatory compliance and optimizing the human capital infrastructure, to preventing and managing employee misconduct and navigating the complexities of executive compensation and benefits, companies face increasingly complex challenges in managing and optimizing their global workforce. For the newly enacted Affordable Care Act (ACA) information reporting, BDO can help determine your organization's reporting obligations, prepare and file the required reports with the IRS, and deliver statements to your employees.

ERISA SERVICES

It is essential that organizations choose the right firm for their employee benefit plans due to the ever changing rules and regulations. Our professionals have extensive knowledge of the specific audit, tax and filing requirements of ERISA. The team's thorough review and analysis of employee benefit plan financial statements enable us to help ensure your company is not in breach of regulations. Key areas of focus include defined contribution, defined benefit, funded health and welfare, employee stock ownership and multi-employer plans.

GLOBAL EMPLOYER SERVICES

Organizations with existing U.S. and international operations, or those growing into new foreign markets, require a strong and competitive executive compensation plan. Our in-depth knowledge of executive and board of directors' domestic and international compensation, as well as federal, state, local and international tax laws, allows us to design and implement strategic and tax-compliant compensation and benefits plans that will support your continued growth and success. Organizations that have mobile employees require specific focus on complicated multi-jurisdiction tax filings. Our expatriate tax group helps expats comply with the complicated U.S. and international filings and strategic tax planning.

HUMAN CAPITAL OUTSOURCING

Operational and employee efficiency within an organization is critical to profitability. Our goal is to help increase the success of your business through delivering a human resources strategy that both drives and facilitates your business objectives. Our professionals identify human capital gaps and areas of improvement, as well as create improved HR programs, provide ongoing HR support and offer strategic insight on how to make the most of your human capital investments. From providing a full-service HR model, to providing guidance on complex matters and regulatory compliance, we engage leadership to align HR activities with corporate strategy that helps achieve bottom-line goals.

BDO CONSULTING

Within our consulting services group, our team of investigative due diligence professionals exposes hidden risks inside an organization to mitigate overall liability. From exposing employee misconduct, to ensuring compliance with anti-corruption laws and guiding clients through all phases of the complex e-discovery process, we deliver value-added business intelligence and help companies make confident decisions.

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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 and ending

A Name of plan	**B** Three-digit plan number (PN) ▶
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)

Part I Asset and Liability Statement

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

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

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f		
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l		

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☐ No

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

(1) Name: **(2)** EIN:

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			
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			

			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**			
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**			
e	Was this plan covered by a fidelity bond?	**4e**			
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**			
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**			
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**			
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**			
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**			
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**			
l	Has the plan failed to provide any benefit when due under the plan?	**4l**			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	**4o**			

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

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

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

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

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

Attachment to 2016 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HEATH CONSULTANTS, INC PS & RETIREMENT PLAN **EIN:** 04-2144731
Plan Sponsor's Name HEATH CONSULTANTS, INC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Fidelity	Fidelity 500 Index Investor	0	538,572
	Vanguard	Vanguard Target Retirement Income Inv	0	42,157
	AllianceBernstein	AB High Income A	0	591,879
	American Funds	American Funds American Mutual R5	0	814,761
	T. Rowe Price	T. Rowe Price New Horizons Inv	0	846,853
	Vanguard	Vanguard Mid-Cap Index Inv	0	584,633
	Goldman Sachs	Goldman Sachs Growth Opportunities Instl	0	932,640

Attachment to 2016 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HEATH CONSULTANTS, INC PS & RETIREMENT PLAN **EIN:** 04-2144731
Plan Sponsor's Name HEATH CONSULTANTS, INC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	American Funds	American Funds EuroPacific Gr R5	0	387,478
	American Funds	American Funds New Perspective R5	0	276,867
	Vanguard	Vanguard Target Retirement 2050 Inv	0	243,279
	Vanguard	Vanguard Target Retirement 2040 Inv	0	252,875
	Vanguard	Vanguard Target Retirement 2030 Inv	0	209,300
	Vanguard	Vanguard Target Retirement 2010 Inv	0	128,350
	Vanguard	Vanguard Target Retirement 2020 Inv	0	589,627

Attachment to 2016 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HEATH CONSULTANTS, INC PS & RETIREMENT PLAN **EIN:** 04-2144731

Plan Sponsor's Name HEATH CONSULTANTS, INC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	American Funds	American Funds AMCAP R5	0	449,705
	JPMorgan	JPMorgan High Yield R6	0	228,996
	Invesco	(CL) Invesco Small Cap Value Fund Y	0	261,706
	Vanguard	Vanguard Interm-Term Bond Index Inv	0	348,736
	MetLife	MetLife GAC-25053 Class 65	0	2,491,577
	Oppenheimer	Oppenheimer International Growth Y	0	43,127
	Vanguard	Vanguard Target Retirement 2015 Inv	0	8,177

Attachment to 2016 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

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	Vanguard	Vanguard Target Retirement 2025 Inv	0	66,489
	Vanguard	Vanguard Target Retirement 2035 Inv	0	117,440
	Vanguard	Vanguard Target Retirement 2045 Inv	0	236,232
	Vanguard	Vanguard Target Retirement 2055 Inv	0	22,468
	Vanguard	Vanguard Target Retirement 2060 Inv	0	1,280,862
	Neuberger	Neuberger Berman Multi-Cap Opp Instl	0	1,214,038
	Ivy	Ivy Science and Technology I	0	787,378

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	Invesco	Invesco Balanced-Risk Allocation R6	0	523,846
	Victory	Victory Sycamore Established Value A	0	285,108
	Principal	Principal SmallCap Fund Instl	0	550,285
	Hartford	Hartford International Opportunities Y	0	140,613
	Participants Loan Account	Various Rates and Maturities	0	343,454