Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ALBERTELLI LAW 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2008

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)
ALBERTELLI LAW

208 N. LAURA ST. SUITE 900
JACKSONVILLE, FL 32202-3500

2b Employer Identification Number (EIN)
26-0659686

2c Plan Sponsor's telephone number
904-356-4755

2d Business code (see instructions)
541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/25/2018	GEORGE ALBERTELLI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	651
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)**	536
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	469
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	138
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	607
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	607
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	403
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	38
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:

2E 2F 2G 2J 2K 2S 2T 3D 3H

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)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
ALBERTELLI LAW 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
ALBERTELLI LAW	26-0659686	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	41170	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

AMERICAN PORTFOLIOS FINANCIAL SERV

11-3018002

(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	ADVISOR	0	Yes [X] No [ ]	Yes [X] No [ ]	14780	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AB HIGH INCOME R - ALLIANCEBERNSTE 13-3211780	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CALAMOS EV WLD GR R - US BANCORP F 39-0281260	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CBA AGG GR R - BNY MELLON INV SERV P.O. BOX 9793 PROVIDENCE, RI 02940	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA BALANCED R - COLUMBIA MGT P.O. BOX 8081 BOSTON, MA 02266	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FKLN SM CAP GRTH R - FRANKLIN TEMP 94-3167260	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS AMER VALUE R - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS EQ-WGT S&P500 R - INVESCO INV 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS ENTERPRISE R - JANUS SERVICE 43-1804048	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM EQUITY INCOME R2 - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM MKT EXP ENH R2 - BOSTON FINANC 330 W. 9TH STREET KANSAS CITY, MO 66160	0.05%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM SM CAP VALUE R2 - BOSTON FINAN 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LD ABT HIGH YIELD R3 - DST SYSTEMS 43-1581814	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPHMR GLOBAL VAL R - OFI GLOBAL A 225 LIBERTY STREET NEW YORK, NY 10281	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIF SMCP S&P 600 R1 - PRINCIPAL SH P.O. BOX 8024 BOSTON, MA 02266-8024	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PUTNAM INTL EQUITY R - PUTNAM INVE 04-2539562	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN PORTFOLIOS FINANCIAL SERV	55	5666
(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.	
NATIONAL FINANCIAL SERVICES LLC 04-3523567		

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN PORTFOLIOS FINANCIAL SERV	55	9114
(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.	
NATIONAL FINANCIAL SERVICES LLC 04-3523567		

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
ALBERTELLI LAW 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALBERTELLI LAW

D Employer Identification Number (EIN)
26-0659686

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	110774	169298
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	61275	151386
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3448189	4667842
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	3620238	4988526
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3620238	4988526

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)	281842	
	(B) Participants	2a(1)(B)	772145	
	(C) Others (including rollovers)	2a(1)(C)	412696	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1466683
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	469	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	3514	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3983
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	171571	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		171571
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		187263
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1829500
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	383734	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		383734
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		36308
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	41170	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		41170
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		461212
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1368288
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: RIVERO, GORDIMER & COMPANY, P.A. **(2)** EIN: 59-3040705

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		X	
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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

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

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

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

Part V Trust Information

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

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

A Name of plan
ALBERTELLI LAW 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALBERTELLI LAW

D Employer Identification Number (EIN)
26-0659686

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

ALBERTELLI LAW 401(k) PLAN

December 31, 2016 and 2015

TABLE OF CONTENTS

Independent Auditors' Report	3 - 4
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 13
Supplemental Information	14
Schedules of Assets (Held at End of Year)	15 - 16

RGCO

RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara
Marc D. Sasser
Sam A. Lazzara
Kevin R. Bass
Jonathan E. Stein
Stephen G. Douglas
Michael E. Helton
Christopher F. Terrigino
James K. O'Connor
Richard B. Gordimer, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

INDEPENDENT AUDITORS' REPORT

To the Plan Trustees and Members of
Albertelli Law 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Albertelli Law 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years 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 audit 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 H, which was certified by Fidelity Management Trust Company, the trustee of the Plan as of and for the years ended December 31, 2016 and 2015, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of, and for the years ended December 31, 2016 and 2015, that the information provided to the Plan administrator by the trustee is complete and accurate.

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.

ONE TAMPA CITY CENTER • SUITE 2600 • 201 N. FRANKLIN STREET • P. O. BOX 172359 • TAMPA, FLORIDA 33672 • 813- 875-7774 FAX 813-874-6785

Other Matter

The supplemental Schedules of Assets (Held at End of Year) as of and for the years ended December 31, 2016 and 2015, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Bucio, Gardenier & Company, P.A.

Tampa, Florida
January 19, 2018

Albertelli Law 401(k) Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	2016	2015
ASSETS		
Investments, at fair value (notes C and D)		
Mutual Funds	$ 4,667,842	$ 3,448,189
Money Market	169,298	110,774
	4,837,140	3,558,963
Receivables		
Notes receivable from participants (notes A8 and B6)	151,386	61,275
Total assets	4,988,526	3,620,238
LIABILITIES		
Benefit claims payable (note A5)	-	-
Net assets available for benefits	$ 4,988,526	$ 3,620,238

The accompanying notes are an integral part of these statements.

Albertelli Law 401(k) Plan

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the year ended December 31,

	2016	2015
Additions to net assets attributed to		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments (note C)	$ 187,263	$ (227,766)
Dividends	171,571	155,036
Interest earnings	469	1
	359,303	(72,729)
Other income (loss)	-	(34,022)
Interest income on notes receivable from participants	3,514	1,599
Contributions (note A2)		
Employers	281,842	246,048
Participants	772,145	736,493
Rollovers	412,696	186,121
	1,466,683	1,168,662
Total additions	1,829,500	1,063,510
Deductions from net assets attributed to		
Benefits paid directly to participants or beneficiaries (note A5)	383,734	1,054,192
Deemed distributions of notes receivable from participants	36,308	-
Administrative expenses	41,170	12,598
Total deductions	461,212	1,066,790
Net increase (decrease) in net assets available for benefits	1,368,288	(3,280)
Net assets available for benefits at beginning of year	3,620,238	3,623,518
Net assets available for benefits at end of year	$ 4,988,526	$ 3,620,238

The accompanying notes are an integral part of these statements.

Albertelli Law 401 (k) Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE A - DESCRIPTION OF PLAN

The following description of Albertelli Law 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

The Plan, adopted on January 1, 2008 and amended as of January 21, 2011, is a defined contribution plan covering employees of James E. Albertelli, P.A., Albertelli Law Partners, LLC, Albertelli Law Partners Arizona, P.A., Albertelli Law Partners California, P.A., Albertelli Law Partners Texas, P.C., The Albertelli Firm, P.C., and Bright Line Title, LLC (collectively referred to as the "Company"). The Plan changed trustees to Fidelity Management Trust Company effective January 1, 2015 and adopted its Volume Submitter Defined Contribution Plan, a profit sharing/401(k) Plan. Eligible employees can make employee deferrals to the Plan immediately upon eligibility and may become eligible for employer contributions after completing one year of service with 1,000 hours during the eligibility computation period and have attained 18 years of age. Employer contributions may begin on the earliest semi-annual date (January 1, or July 1) following one year of service. Furthermore, the Plan is subject to the Provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

2. Contributions

Participants are permitted to make elective deferral contributions of their compensation, subject to the limits of the Internal Revenue Code. Participants are also permitted to make Roth deferrals.

The employer makes a safe harbor matching contribution of 100% of the first 1% of participant compensation contributed to the Plan plus a 50% of the next 5% of eligible participant compensation contributed to the Plan.

The employer also has the discretion to make an additional employer contribution on behalf of all eligible participants under the Plan or only to those who contributed to the Plan.

The Plan also has an automatic deferral feature. If participants do not specifically elect an alternative deferral amount (including zero), the employer will automatically withhold 3% of the employee's compensation.

3. Participant Accounts

Each participant in the Plan has a separate account which is credited with the annual allocation of (a) the Company's contributions, (b) the employee's elective deferrals and (c) the Plan's earnings or losses. Allocations are based on the prorated earnings of the participant compared to the total earnings of all participants in the same investment.

NOTE A - DESCRIPTION OF PLAN - Continued

4. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's safe harbor matching and matching contribution portion of their accounts, plus actual earnings or losses thereon is based on years of service.

A participant is vested in employer contributions as follows:

Years of Service	Employer Safe Harbor Contribution Vested Percentage	Nonelective and Matching Employer Contribution Vested Percentage
Less than 1	0%	0%
1	0%	25%
2	100%	50%
3	100%	75%
4	100%	100%

One hundred percent vesting occurs, regardless of the number of years of service, when a participant reaches normal retirement age (65), dies, becomes totally and permanently disabled, or upon termination of the Plan.

5. Payment of Benefits

Benefit payments are made in the form of a lump-sum distribution. Upon normal retirement of age 65, death, or becoming permanently disabled, Plan participants will be entitled to 100% of their account balance. If employment is terminated for any reason other than those previously mentioned, the participant will only be entitled to the vested portion of the employer contributions. However, participants are entitled to 100% of the account balance of any salary reduction or voluntary contribution made on their own behalf.

6. Forfeitures

Forfeited non-vested account balances are used to reduce employer contributions and to reduce plan expenses paid by the Sponsor. The Plan had forfeitures from non-vested accounts totaling approximately $74,000 and $111,000 at December 31, 2016 and 2015, respectively.

7. Administrative Expenses

A significant portion of expenses related to the administration of the Plan are paid by the Company. Administrative expenses paid by the Plan approximated $41,000 and $13,000 for the years ended December 31, 2016 and 2015, respectively.

NOTE A - DESCRIPTION OF PLAN - Continued

8. Notes Receivable from Participants

Participants may borrow from their fund accounts with their employer approval, up to a maximum of $50,000 or 50% of the fair value of the participant's vested balance, whichever is less. The loans are secured by the balance in the participant's account. The loans bear interest at rates representative of local prevailing rates at the time the loan is made, as determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions. A break in service or nonpayment results in a deemed distribution in accordance with the plan documents. The Plan had notes receivable from participants of $151,386 and $61,275 from participants at December 31, 2016 and 2015, respectively.

9. Basis of Participant Contributions

Participants may elect to contribute to the Plan for any plan year during which they are participants, such amounts expressed either in dollars or in whole percentages of their compensation as they elect, but subject to Internal Revenue Service limitations.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Plan's significant accounting policies applied in the preparation of the accompanying financial statements follows:

1. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein as well as the related disclosures. Actual results could differ from those estimates.

2. Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

3. Investment Valuation and Income Recognition

Investments are stated at fair value as follows:

- Mutual funds and money market funds are valued at the daily closing price as reported by the fund. These funds are required to provide their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan presents the net appreciation or depreciation in the fair value of its investments in the Statement of Changes in Net Assets Available for Benefits, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

4. Concentration of Credit Risk

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is 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 Statement of Net Assets Available for Benefits.

5. Benefit Payments

Benefits are recorded when paid.

6. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

NOTE C - INVESTMENTS

The Plan's investments consist of interest bearing cash and mutual funds during 2016 and 2015.

The net appreciation (depreciation) in the fair value of investments, including realized gains and losses, was approximately $187,263 and ($227,766), for the years ended December 31, 2016 and 2015, respectively.

NOTE D - FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

NOTE D - FAIR VALUE MEASUREMENT - Continued

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement), unadjusted quoted prices in active markets for similar assets or liabilities (level 2 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2016 and 2015:

Mutual funds and money market funds: Valued at the daily closing price as reported by the fund. These funds publish their daily net asset value (NAV) and transact at that price. These funds held by the Plan are deemed to be actively traded.

The following table presents financial assets measured at fair value on a recurring basis as of December 31,:

December 31, 2016	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Mutual Funds	$ 4,667,842	$ 4,667,842	$ -	$ -
Money Market	169,298	169,298	-	-
Total	$ 4,837,140	$ 4,837,140	$ -	$ -

December 31, 2015	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Mutual Funds	$ 3,448,189	$ 3,448,189	$ -	$ -
Money Market	110,774	110,774	-	-
Total	$ 3,558,963	$ 3,558,963	$ -	$ -

NOTE E - PARTICIPANT TERMINATIONS

Some Plan participants have withdrawn from the Plan, but have not had their vested balances paid to them by year end. These unpaid benefits approximated $984,000 and $902,000 at December 31, 2016 and 2015, respectively. However, there were no material balances related to participants who requested their benefits paid to them, but had not received their benefit distributions.

NOTE F - PLAN TERMINATION

Although the Company has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE G - TAX STATUS

The trust established under the Plan to hold its assets is qualified pursuant to the appropriate section of the Internal Revenue Code and, accordingly, the trust's net investment income is exempt from income taxes. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service. The Plan has been amended since receiving the determination letter. The Plan sponsor believes that the Plan continues to qualify and to operate as designed. Accounting principles generally accepted in the United States of America require Plan 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 Internal Revenue Service.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

NOTE H - ADMINISTRATION OF PLAN ASSETS AND CERTIFICATION FROM TRUSTEE

The investments of the Plan were held and administered by Fidelity Management Trust Company for 2016 and 2015 (the “Trustee”). The Trustee has supplied the Plan administrator with certain information utilized in preparing the financial statements and supplemental schedules. The Plan administrator has obtained certifications from the Trustee certifying that the information provided by the Trustee is complete and accurate. In accordance with 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator has elected not to have this information audited by the Plan’s independent certified public accountants.

NOTE H - ADMINISTRATION OF PLAN ASSETS AND CERTIFICATION FROM TRUSTEE - Continued

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to be complete and accurate by the respective Trustee as of December 31,:

	2016	2015
Investment, at fair value		
Mutual funds	$ 4,667,842	$ 3,448,189
Money Market funds	$ 169,298	$ 110,774
Investment Income		
Interest	$ 469	$ 1
Dividends	$ 171,571	$ 155,036
Net appreciation (depreciation) in fair value of investments	$ 187,263	$ (227,766)

NOTE I - PARTY-IN-INTEREST TRANSACTIONS

Fees paid for investment management services amounted to $2,462 and $2,243 for the years ended December 31, 2016 and 2015, respectively. Additionally, the Plan paid the trustee $38,708 and $10,355 for recordkeeping services during the years ended December 31, 2016 and 2015, respectively.

NOTE J - SUBSEQUENT EVENTS

The Plan has evaluated events and transactions occurring subsequent to December 31, 2016 as of January 19, 2018 which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Albertelli Law 401(k) Plan

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2016

Supplemental Schedule for IRS Form 5500 - Schedule H, Part IV, Item 4i
Plan EIN 26 - 0659686
Plan Number 001

(a)	(b)	(c)	(d)	(e)
Party of Interest	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	JPMorgan Small Cap Value R2	Mutual Fund	$ -	$ 139,538
	JPMorgan Market Expansion Enhanced Fund R2	Mutual Fund	-	93,845
	AB High Income R	Mutual Fund	-	2,297
	Oppenheimer Global Value R	Mutual Fund	-	69,851
	Invesco American Value R	Mutual Fund	-	7,342
	Franklin Small Cap Growth R	Mutual Fund	-	27,385
	Lord Abbett High Yield R3	Mutual Fund	-	712
	JPMorgan Equity Income R2	Mutual Fund	-	15,722
	Invesco Equally-Wtd S&P 500 R	Mutual Fund	-	333,999
	Calamos Evolving World Growth Fund R	Mutual Fund	-	239
	Columbia Balanced R	Mutual Fund	-	13,949
	Principal SmallCap S&P 600 Index R1	Mutual Fund	-	89,707
	Putnam International Equity R	Mutual Fund	-	12,681
	ClearBridge Aggressive Growth R	Mutual Fund	-	124,620
	Janus Enterprise R	Mutual Fund	-	226,866
*	Fidelity Advisor Real Estate T	Mutual Fund	-	154,466
*	FA Freedom 2010 T	Mutual Fund	-	4,676
*	FA Freedom 2020T	Mutual Fund	-	170,239
*	FA Freedom 2030 T	Mutual Fund	-	228,366
*	FA Freedom 2040 T	Mutual Fund	-	372,427
*	FA Freedom 2005 T	Mutual Fund	-	11,814
*	FA Freedom 2015 T	Mutual Fund	-	33,121
*	FA Freedom 2025 T	Mutual Fund	-	340,832
*	FA Freedom 2035 T	Mutual Fund	-	474,248
*	FA Freedom 2045 T	Mutual Fund	-	906,460
*	FA Freedom 2050 T	Mutual Fund	-	700,209
*	FA Freedom 2055 T	Mutual Fund	-	98,739
*	FA Freedom 2060T	Mutual Fund	-	13,469
*	FA Freedom Income T	Mutual Fund	-	23
*	Fidelity U.S. Treasury MM	Interest-bearing cash	-	169,298
	Participant loans (notes receivable from participants)	Interest rate of 4.25% - 4.50%	-	151,386
			$ -	$ 4,988,526

(a) *Party-in-interest to the Plan

(d) Department of Labor Regulation 2520.103-11(d) allows the exclusion of participant directed transactions from the historical cost entry on the Schedule of Assets (Held at End of Year)

Albertelli Law 401(k) Plan

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2015

Supplemental Schedule for IRS Form 5500 - Schedule H, Part IV, Item 4i
Plan EIN 26 - 0659686
Plan Number 001

(a)	(b)	(c)	(d)	(e)
Party of Interest	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	JPMorgan Small Cap Value R2	Mutual Fund	$ -	$ 97,693
	AB High Income R	Mutual Fund	-	2,551
	Oppenheimer Global Value R	Mutual Fund	-	106,800
	Invesco American Value R	Mutual Fund	-	10,631
	Franklin Small Cap Growth R	Mutual Fund	-	23,286
	Lord Abbett High Yield R3	Mutual Fund	-	2,340
	JPMorgan Equity Income R2	Mutual Fund	-	8,864
	Invesco Equally-Wtd S&P 500 R	Mutual Fund	-	96,514
	Columbia Balanced R	Mutual Fund	-	14,073
	Principal SmallCap S&P 600 Index R1	Mutual Fund	-	2,752
	Putnam International Equity R	Mutual Fund	-	12,393
	ClearBridge Aggressive Growth R	Mutual Fund	-	150,858
	Janus Enterprise R	Mutual Fund	-	166,366
*	Fidelity Advisor Real Estate T	Mutual Fund	-	115,215
*	FA Freedom 2010 T	Mutual Fund	-	1,283
*	FA Freedom 2020T	Mutual Fund	-	120,426
*	FA Freedom 2030 T	Mutual Fund	-	208,729
*	FA Freedom 2040 T	Mutual Fund	-	294,150
*	FA Freedom 2005 T	Mutual Fund	-	1,266
*	FA Freedom 2015 T	Mutual Fund	-	22,265
*	FA Freedom 2025 T	Mutual Fund	-	141,869
*	FA Freedom 2035 T	Mutual Fund	-	447,785
*	FA Freedom 2045 T	Mutual Fund	-	777,493
*	FA Freedom 2050 T	Mutual Fund	-	543,907
*	FA Freedom 2055 T	Mutual Fund	-	72,914
*	FA Freedom 2060T	Mutual Fund	-	5,766
*	Fidelity U.S. Treasury MM	Interest-bearing cash	-	110,774
	Participant loans (notes receivable from participants)	Interest rate of 4.25%	-	61,275
			$ -	$ 3,620,238

(a) *Party-in-interest to the Plan

(d) Department of Labor Regulation 2520.103-11(d) allows the exclusion of participant directed transactions from the historical cost entry on the Schedule of Assets (Held at End of Year)

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

ALBERTELLI LAW 401(k) PLAN

December 31, 2016 and 2015

TABLE OF CONTENTS

Independent Auditors' Report	3 - 4
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 13
Supplemental Information	14
Schedules of Assets (Held at End of Year)	15 - 16

RGCO

RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara
Marc D. Sasser
Sam A. Lazzara
Kevin R. Bass
Jonathan E. Stein
Stephen G. Douglas
Michael E. Helton
Christopher F. Terrigino
James K. O'Connor
Richard B. Gordimer, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

INDEPENDENT AUDITORS' REPORT

To the Plan Trustees and Members of
Albertelli Law 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Albertelli Law 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years 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 audit 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 H, which was certified by Fidelity Management Trust Company, the trustee of the Plan as of and for the years ended December 31, 2016 and 2015, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of, and for the years ended December 31, 2016 and 2015, that the information provided to the Plan administrator by the trustee is complete and accurate.

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.

ONE TAMPA CITY CENTER • SUITE 2600 • 201 N. FRANKLIN STREET • P. O. BOX 172359 • TAMPA, FLORIDA 33672 • 813- 875-7774 FAX 813-874-6785

Other Matter

The supplemental Schedules of Assets (Held at End of Year) as of and for the years ended December 31, 2016 and 2015, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Bucio, Gardenier & Company, P.A.

Tampa, Florida
January 19, 2018

Albertelli Law 401(k) Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	2016	2015
ASSETS		
Investments, at fair value (notes C and D)		
Mutual Funds	$ 4,667,842	$ 3,448,189
Money Market	169,298	110,774
	4,837,140	3,558,963
Receivables		
Notes receivable from participants (notes A8 and B6)	151,386	61,275
Total assets	4,988,526	3,620,238
LIABILITIES		
Benefit claims payable (note A5)	-	-
Net assets available for benefits	$ 4,988,526	$ 3,620,238

The accompanying notes are an integral part of these statements.

Albertelli Law 401(k) Plan

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the year ended December 31,

	2016	2015
Additions to net assets attributed to		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments (note C)	$ 187,263	$ (227,766)
Dividends	171,571	155,036
Interest earnings	469	1
	359,303	(72,729)
Other income (loss)	-	(34,022)
Interest income on notes receivable from participants	3,514	1,599
Contributions (note A2)		
Employers	281,842	246,048
Participants	772,145	736,493
Rollovers	412,696	186,121
	1,466,683	1,168,662
Total additions	1,829,500	1,063,510
Deductions from net assets attributed to		
Benefits paid directly to participants or beneficiaries (note A5)	383,734	1,054,192
Deemed distributions of notes receivable from participants	36,308	-
Administrative expenses	41,170	12,598
Total deductions	461,212	1,066,790
Net increase (decrease) in net assets available for benefits	1,368,288	(3,280)
Net assets available for benefits at beginning of year	3,620,238	3,623,518
Net assets available for benefits at end of year	$ 4,988,526	$ 3,620,238

The accompanying notes are an integral part of these statements.

Albertelli Law 401 (k) Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE A - DESCRIPTION OF PLAN

The following description of Albertelli Law 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

The Plan, adopted on January 1, 2008 and amended as of January 21, 2011, is a defined contribution plan covering employees of James E. Albertelli, P.A., Albertelli Law Partners, LLC, Albertelli Law Partners Arizona, P.A., Albertelli Law Partners California, P.A., Albertelli Law Partners Texas, P.C., The Albertelli Firm, P.C., and Bright Line Title, LLC (collectively referred to as the "Company"). The Plan changed trustees to Fidelity Management Trust Company effective January 1, 2015 and adopted its Volume Submitter Defined Contribution Plan, a profit sharing/401(k) Plan. Eligible employees can make employee deferrals to the Plan immediately upon eligibility and may become eligible for employer contributions after completing one year of service with 1,000 hours during the eligibility computation period and have attained 18 years of age. Employer contributions may begin on the earliest semi-annual date (January 1, or July 1) following one year of service. Furthermore, the Plan is subject to the Provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

2. Contributions

Participants are permitted to make elective deferral contributions of their compensation, subject to the limits of the Internal Revenue Code. Participants are also permitted to make Roth deferrals.

The employer makes a safe harbor matching contribution of 100% of the first 1% of participant compensation contributed to the Plan plus a 50% of the next 5% of eligible participant compensation contributed to the Plan.

The employer also has the discretion to make an additional employer contribution on behalf of all eligible participants under the Plan or only to those who contributed to the Plan.

The Plan also has an automatic deferral feature. If participants do not specifically elect an alternative deferral amount (including zero), the employer will automatically withhold 3% of the employee's compensation.

3. Participant Accounts

Each participant in the Plan has a separate account which is credited with the annual allocation of (a) the Company's contributions, (b) the employee's elective deferrals and (c) the Plan's earnings or losses. Allocations are based on the prorated earnings of the participant compared to the total earnings of all participants in the same investment.

NOTE A - DESCRIPTION OF PLAN - Continued

4. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's safe harbor matching and matching contribution portion of their accounts, plus actual earnings or losses thereon is based on years of service.

A participant is vested in employer contributions as follows:

Years of Service	Employer Safe Harbor Contribution Vested Percentage	Nonelective and Matching Employer Contribution Vested Percentage
Less than 1	0%	0%
1	0%	25%
2	100%	50%
3	100%	75%
4	100%	100%

One hundred percent vesting occurs, regardless of the number of years of service, when a participant reaches normal retirement age (65), dies, becomes totally and permanently disabled, or upon termination of the Plan.

5. Payment of Benefits

Benefit payments are made in the form of a lump-sum distribution. Upon normal retirement of age 65, death, or becoming permanently disabled, Plan participants will be entitled to 100% of their account balance. If employment is terminated for any reason other than those previously mentioned, the participant will only be entitled to the vested portion of the employer contributions. However, participants are entitled to 100% of the account balance of any salary reduction or voluntary contribution made on their own behalf.

6. Forfeitures

Forfeited non-vested account balances are used to reduce employer contributions and to reduce plan expenses paid by the Sponsor. The Plan had forfeitures from non-vested accounts totaling approximately $74,000 and $111,000 at December 31, 2016 and 2015, respectively.

7. Administrative Expenses

A significant portion of expenses related to the administration of the Plan are paid by the Company. Administrative expenses paid by the Plan approximated $41,000 and $13,000 for the years ended December 31, 2016 and 2015, respectively.

NOTE A - DESCRIPTION OF PLAN - Continued

8. Notes Receivable from Participants

Participants may borrow from their fund accounts with their employer approval, up to a maximum of $50,000 or 50% of the fair value of the participant's vested balance, whichever is less. The loans are secured by the balance in the participant's account. The loans bear interest at rates representative of local prevailing rates at the time the loan is made, as determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions. A break in service or nonpayment results in a deemed distribution in accordance with the plan documents. The Plan had notes receivable from participants of $151,386 and $61,275 from participants at December 31, 2016 and 2015, respectively.

9. Basis of Participant Contributions

Participants may elect to contribute to the Plan for any plan year during which they are participants, such amounts expressed either in dollars or in whole percentages of their compensation as they elect, but subject to Internal Revenue Service limitations.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Plan's significant accounting policies applied in the preparation of the accompanying financial statements follows:

1. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein as well as the related disclosures. Actual results could differ from those estimates.

2. Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

3. Investment Valuation and Income Recognition

Investments are stated at fair value as follows:

- Mutual funds and money market funds are valued at the daily closing price as reported by the fund. These funds are required to provide their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan presents the net appreciation or depreciation in the fair value of its investments in the Statement of Changes in Net Assets Available for Benefits, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

4. Concentration of Credit Risk

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is 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 Statement of Net Assets Available for Benefits.

5. Benefit Payments

Benefits are recorded when paid.

6. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

NOTE C - INVESTMENTS

The Plan's investments consist of interest bearing cash and mutual funds during 2016 and 2015.

The net appreciation (depreciation) in the fair value of investments, including realized gains and losses, was approximately $187,263 and ($227,766), for the years ended December 31, 2016 and 2015, respectively.

NOTE D - FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

NOTE D - FAIR VALUE MEASUREMENT - Continued

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement), unadjusted quoted prices in active markets for similar assets or liabilities (level 2 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2016 and 2015:

Mutual funds and money market funds: Valued at the daily closing price as reported by the fund. These funds publish their daily net asset value (NAV) and transact at that price. These funds held by the Plan are deemed to be actively traded.

The following table presents financial assets measured at fair value on a recurring basis as of December 31,:

December 31, 2016	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Mutual Funds	$ 4,667,842	$ 4,667,842	$ -	$ -
Money Market	169,298	169,298	-	-
Total	$ 4,837,140	$ 4,837,140	$ -	$ -

December 31, 2015	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Mutual Funds	$ 3,448,189	$ 3,448,189	$ -	$ -
Money Market	110,774	110,774	-	-
Total	$ 3,558,963	$ 3,558,963	$ -	$ -

NOTE E - PARTICIPANT TERMINATIONS

Some Plan participants have withdrawn from the Plan, but have not had their vested balances paid to them by year end. These unpaid benefits approximated $984,000 and $902,000 at December 31, 2016 and 2015, respectively. However, there were no material balances related to participants who requested their benefits paid to them, but had not received their benefit distributions.

NOTE F - PLAN TERMINATION

Although the Company has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE G - TAX STATUS

The trust established under the Plan to hold its assets is qualified pursuant to the appropriate section of the Internal Revenue Code and, accordingly, the trust's net investment income is exempt from income taxes. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service. The Plan has been amended since receiving the determination letter. The Plan sponsor believes that the Plan continues to qualify and to operate as designed. Accounting principles generally accepted in the United States of America require Plan 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 Internal Revenue Service.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

NOTE H - ADMINISTRATION OF PLAN ASSETS AND CERTIFICATION FROM TRUSTEE

The investments of the Plan were held and administered by Fidelity Management Trust Company for 2016 and 2015 (the “Trustee”). The Trustee has supplied the Plan administrator with certain information utilized in preparing the financial statements and supplemental schedules. The Plan administrator has obtained certifications from the Trustee certifying that the information provided by the Trustee is complete and accurate. In accordance with 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator has elected not to have this information audited by the Plan’s independent certified public accountants.

NOTE H - ADMINISTRATION OF PLAN ASSETS AND CERTIFICATION FROM TRUSTEE - Continued

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to be complete and accurate by the respective Trustee as of December 31,:

	2016	2015
Investment, at fair value		
Mutual funds	$ 4,667,842	$ 3,448,189
Money Market funds	$ 169,298	$ 110,774
Investment Income		
Interest	$ 469	$ 1
Dividends	$ 171,571	$ 155,036
Net appreciation (depreciation) in fair value of investments	$ 187,263	$ (227,766)

NOTE I - PARTY-IN-INTEREST TRANSACTIONS

Fees paid for investment management services amounted to $2,462 and $2,243 for the years ended December 31, 2016 and 2015, respectively. Additionally, the Plan paid the trustee $38,708 and $10,355 for recordkeeping services during the years ended December 31, 2016 and 2015, respectively.

NOTE J - SUBSEQUENT EVENTS

The Plan has evaluated events and transactions occurring subsequent to December 31, 2016 as of January 19, 2018 which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Albertelli Law 401(k) Plan

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2016

Supplemental Schedule for IRS Form 5500 - Schedule H, Part IV, Item 4i
Plan EIN 26 - 0659686
Plan Number 001

(a)	(b)	(c)	(d)	(e)
Party of Interest	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	JPMorgan Small Cap Value R2	Mutual Fund	$ -	$ 139,538
	JPMorgan Market Expansion Enhanced Fund R2	Mutual Fund	-	93,845
	AB High Income R	Mutual Fund	-	2,297
	Oppenheimer Global Value R	Mutual Fund	-	69,851
	Invesco American Value R	Mutual Fund	-	7,342
	Franklin Small Cap Growth R	Mutual Fund	-	27,385
	Lord Abbett High Yield R3	Mutual Fund	-	712
	JPMorgan Equity Income R2	Mutual Fund	-	15,722
	Invesco Equally-Wtd S&P 500 R	Mutual Fund	-	333,999
	Calamos Evolving World Growth Fund R	Mutual Fund	-	239
	Columbia Balanced R	Mutual Fund	-	13,949
	Principal SmallCap S&P 600 Index R1	Mutual Fund	-	89,707
	Putnam International Equity R	Mutual Fund	-	12,681
	ClearBridge Aggressive Growth R	Mutual Fund	-	124,620
	Janus Enterprise R	Mutual Fund	-	226,866
*	Fidelity Advisor Real Estate T	Mutual Fund	-	154,466
*	FA Freedom 2010 T	Mutual Fund	-	4,676
*	FA Freedom 2020T	Mutual Fund	-	170,239
*	FA Freedom 2030 T	Mutual Fund	-	228,366
*	FA Freedom 2040 T	Mutual Fund	-	372,427
*	FA Freedom 2005 T	Mutual Fund	-	11,814
*	FA Freedom 2015 T	Mutual Fund	-	33,121
*	FA Freedom 2025 T	Mutual Fund	-	340,832
*	FA Freedom 2035 T	Mutual Fund	-	474,248
*	FA Freedom 2045 T	Mutual Fund	-	906,460
*	FA Freedom 2050 T	Mutual Fund	-	700,209
*	FA Freedom 2055 T	Mutual Fund	-	98,739
*	FA Freedom 2060T	Mutual Fund	-	13,469
*	FA Freedom Income T	Mutual Fund	-	23
*	Fidelity U.S. Treasury MM	Interest-bearing cash	-	169,298
	Participant loans (notes receivable from participants)	Interest rate of 4.25% - 4.50%	-	151,386
			$ -	$ 4,988,526

(a) *Party-in-interest to the Plan

(d) Department of Labor Regulation 2520.103-11(d) allows the exclusion of participant directed transactions from the historical cost entry on the Schedule of Assets (Held at End of Year)

Albertelli Law 401(k) Plan

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2015

Supplemental Schedule for IRS Form 5500 - Schedule H, Part IV, Item 4i
Plan EIN 26 - 0659686
Plan Number 001

(a)	(b)	(c)	(d)	(e)
Party of Interest	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	JPMorgan Small Cap Value R2	Mutual Fund	$ -	$ 97,693
	AB High Income R	Mutual Fund	-	2,551
	Oppenheimer Global Value R	Mutual Fund	-	106,800
	Invesco American Value R	Mutual Fund	-	10,631
	Franklin Small Cap Growth R	Mutual Fund	-	23,286
	Lord Abbett High Yield R3	Mutual Fund	-	2,340
	JPMorgan Equity Income R2	Mutual Fund	-	8,864
	Invesco Equally-Wtd S&P 500 R	Mutual Fund	-	96,514
	Columbia Balanced R	Mutual Fund	-	14,073
	Principal SmallCap S&P 600 Index R1	Mutual Fund	-	2,752
	Putnam International Equity R	Mutual Fund	-	12,393
	ClearBridge Aggressive Growth R	Mutual Fund	-	150,858
	Janus Enterprise R	Mutual Fund	-	166,366
*	Fidelity Advisor Real Estate T	Mutual Fund	-	115,215
*	FA Freedom 2010 T	Mutual Fund	-	1,283
*	FA Freedom 2020T	Mutual Fund	-	120,426
*	FA Freedom 2030 T	Mutual Fund	-	208,729
*	FA Freedom 2040 T	Mutual Fund	-	294,150
*	FA Freedom 2005 T	Mutual Fund	-	1,266
*	FA Freedom 2015 T	Mutual Fund	-	22,265
*	FA Freedom 2025 T	Mutual Fund	-	141,869
*	FA Freedom 2035 T	Mutual Fund	-	447,785
*	FA Freedom 2045 T	Mutual Fund	-	777,493
*	FA Freedom 2050 T	Mutual Fund	-	543,907
*	FA Freedom 2055 T	Mutual Fund	-	72,914
*	FA Freedom 2060T	Mutual Fund	-	5,766
*	Fidelity U.S. Treasury MM	Interest-bearing cash	-	110,774
	Participant loans (notes receivable from participants)	Interest rate of 4.25%	-	61,275
			$ -	$ 3,620,238

(a) *Party-in-interest to the Plan

(d) Department of Labor Regulation 2520.103-11(d) allows the exclusion of participant directed transactions from the historical cost entry on the Schedule of Assets (Held at End of Year)