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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                |                                                                                                                                                                                 |                                           |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                |                                                                                                                                                                                 |                                           |
| For calendar plan year 2016 or fiscal plan year beginning <u>07/01/2016</u> and ending <u>06/30/2017</u> |                                                                |                                                                                                                                                                                 |                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan                  | <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) |                                           |
|                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan     | <input type="checkbox"/> a DFE (specify) _____                                                                                                                                  |                                           |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report               | <input type="checkbox"/> the final return/report                                                                                                                                |                                           |
|                                                                                                          | <input type="checkbox"/> an amended return/report              | <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                  |                                           |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input type="checkbox"/>                                       |                                                                                                                                                                                 |                                           |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558                  | <input type="checkbox"/> automatic extension                                                                                                                                    | <input type="checkbox"/> the DFVC program |
|                                                                                                          | <input type="checkbox"/> special extension (enter description) |                                                                                                                                                                                 |                                           |

|                                                                                                                                                                                                                                                                                                                               |                                                                                          |  |                                                                     |                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------|-------------------|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                | <b>Basic Plan Information</b> —enter all requested information                           |  |                                                                     |                   |
| <b>1a</b> Name of plan                                                                                                                                                                                                                                                                                                        | <u>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C. 401(K) SHARING SHARING PLAN</u> |  | <b>1b</b> Three-digit plan number (PN) ►                            | <u>002</u>        |
|                                                                                                                                                                                                                                                                                                                               |                                                                                          |  | <b>1c</b> Effective date of plan                                    | <u>07/01/1980</u> |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C.</u> |                                                                                          |  | <b>2b</b> Employer Identification Number (EIN)<br><u>13-2804089</u> |                   |
|                                                                                                                                                                                                                                                                                                                               |                                                                                          |  | <b>2c</b> Plan Sponsor's telephone number<br><u>212-620-7970</u>    |                   |
| <u>32 OLD SLIP</u><br><u>10TH FL</u><br><u>NEW YORK, NY 10005</u>                                                                                                                                                                                                                                                             |                                                                                          |  | <b>2d</b> Business code (see instructions)<br><u>541330</u>         |                   |
|                                                                                                                                                                                                                                                                                                                               |                                                                                          |  |                                                                     |                   |

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

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

|                                                                                                 |                                                          |                   |                                                              |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | <u>Filed with authorized/valid electronic signature.</u> | <u>02/26/2018</u> | <u>JOHN MCCUE</u>                                            |
|                                                                                                 | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                | <u>Filed with authorized/valid electronic signature.</u> | <u>02/26/2018</u> | <u>JOHN MCCUE</u>                                            |
|                                                                                                 | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                          |                   |                                                              |
|                                                                                                 | <b>Signature of DFE</b>                                  | 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                                  |
|                                                                                                 |                                                          |                   |                                                              |

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

Form 5500 (2016)  
v. 160205

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                  |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                 |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>5</b> 211                                                                                                                                                                                                                      |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year.....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div><br><b>6a(1)</b> 163<br><b>6a(2)</b> 166<br><b>6b</b> 0<br><b>6c</b> 45<br><b>6d</b> 211<br><b>6e</b> 0<br><b>6f</b> 211<br><b>6g</b> 194<br><b>6h</b> 1 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>7</b>                                                                                                                                                                                                                          |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2G 2J 2R 3D<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                   |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

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

For calendar plan year 2016 or fiscal plan year beginning **07/01/2016** and ending **06/30/2017**

|                                                                                                                               |                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><b>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C. 401(K) SHARING SHARING PLAN</b>             | <b>B</b> Three-digit plan number (PN) ▶ <b>002</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C.</b> | <b>D</b> Employer Identification Number (EIN)<br><b>13-2804089</b> |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

|                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br><b>UBS FINANCIAL SERVICES INC.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|

**13-2638166**

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

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

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

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

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

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

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

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

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

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

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

USB FINANCIAL SERVICES, INC.

13-2638166

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 27 54 71 63 99                | INVESTMENT                                                                                               | 133277                                                                        | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 899                                                                                                                                                                                    | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

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

**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<br>(see instructions)                                                                                                                                                                               | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| USB FIANCIAL SERVICES, INC.                                         | 99                                                                                                                                                                                                                    | 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.                                                    |                                           |
| USB 1285 AVENUE OF THE AMERICAS<br>NEW YORK, NY 10019               | RETIREMENT MONEY .35% ; RMA MONEY MARKET .32%;<br>US GOV'T .29%, LIQUID ASSETS .05%; RMA GOV'T MM<br>.13%; DISTRIBUTION AND SALES SUPPORT .04%;<br>SHAREHOLDING SERV .05%; ANNUITY DIST .08%;<br>ALTERNATIVE INV .22% |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                                                                               | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                                                                       |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.                                                    |                                           |
|                                                                     |                                                                                                                                                                                                                       |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Internal Revenue Service</small><br><small>Department of Labor</small><br><small>Employee Benefits Security Administration</small><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                                               |                                                                    |            |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2016 or fiscal plan year beginning <u>07/01/2016</u> and ending <u>06/30/2017</u>                      |                                                                    |            |
| <b>A</b> Name of plan<br><u>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C. 401(K) SHARING SHARING PLAN</u>             | <b>B</b> Three-digit plan number (PN) ►                            | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-2804089</u> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                            | <b>1b(1)</b>    | 195000                | 250000          |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    | 43379                 | 37885           |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    | 4118                  | 6167            |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    | 1526523               | 2414367         |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> | 437903                | 976373          |
| <b>(B)</b> Common.....                                                                            | <b>1c(4)(B)</b> | 5242371               | 5097332         |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                 | <b>1c(8)</b>    | 293238                | 382993          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 5456805               | 7179372         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year   |
|--------------------|------------------------------------------------------------------|-----------------------|-------------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                   |
| (1)                | Employer securities .....                                        | <b>1d(1)</b>          |                   |
| (2)                | Employer real property .....                                     | <b>1d(2)</b>          |                   |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b>             |                   |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>             | 13199337 16344489 |
| <b>Liabilities</b> |                                                                  |                       |                   |
| <b>g</b>           | Benefit claims payable .....                                     | <b>1g</b>             | 3                 |
| <b>h</b>           | Operating payables .....                                         | <b>1h</b>             |                   |
| <b>i</b>           | Acquisition indebtedness .....                                   | <b>1i</b>             |                   |
| <b>j</b>           | Other liabilities .....                                          | <b>1j</b>             |                   |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>             | 0 3               |
| <b>Net Assets</b>  |                                                                  |                       |                   |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>             | 13199337 16344486 |

**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.

|          |                                                                                                        | (a) Amount      | (b) Total |
|----------|--------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                                  |                 |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 250000    |
|          | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> | 1245093   |
|          | <b>(C)</b> Others (including rollovers) .....                                                          | <b>2a(1)(C)</b> | 404545    |
| (2)      | Noncash contributions .....                                                                            | <b>2a(2)</b>    |           |
| (3)      | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    | 1899638   |
| <b>b</b> | <b>Earnings on investments:</b>                                                                        |                 |           |
| (1)      | Interest:                                                                                              |                 |           |
|          | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....   | <b>2b(1)(A)</b> |           |
|          | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b> |           |
|          | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b> |           |
|          | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b> |           |
|          | <b>(E)</b> Participant loans .....                                                                     | <b>2b(1)(E)</b> | 17739     |
|          | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b> |           |
|          | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b> | 17739     |
| (2)      | Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |           |
|          | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b> |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                              | <b>2b(2)(C)</b> | 362086    |
|          | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b> | 362086    |
| (3)      | Rents .....                                                                                            | <b>2b(3)</b>    |           |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |           |
|          | <b>(B)</b> Aggregate carrying amount (see instructions) .....                                          | <b>2b(4)(B)</b> |           |
|          | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | <b>2b(4)(C)</b> | 0         |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |           |
|          | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b> |           |
|          | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b> | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 1299454   |
| c Other income.....                                                                            | 2c     |            | 3051      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 3581968   |

**Expenses**

|                                                                                      |       |        |        |
|--------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 301255 |        |
| (2) To insurance carriers for the provision of benefits .....                        | 2e(2) |        |        |
| (3) Other .....                                                                      | 2e(3) |        |        |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                         | 2e(4) |        | 301255 |
| f Corrective distributions (see instructions) .....                                  | 2f    |        |        |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |        |        |
| h Interest expense.....                                                              | 2h    |        |        |
| i Administrative expenses: (1) Professional fees.....                                | 2i(1) |        |        |
| (2) Contract administrator fees.....                                                 | 2i(2) |        |        |
| (3) Investment advisory and management fees.....                                     | 2i(3) | 133277 |        |
| (4) Other .....                                                                      | 2i(4) | 2287   |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                  | 2i(5) |        | 135564 |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 436819 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 3145149 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan.....                                    | 2l(1) |  |         |
| (2) From this plan.....                                  | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: GRASSI & COMPANY

(2) EIN: 11-3266576

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               |           | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|----|--------|
| <b>c</b> 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.) .....                                          | <b>4c</b> |     | X  |        |
| <b>d</b> 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.) .....                               | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | <b>4e</b> | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....                                                    | <b>4g</b> |     | X  |        |
| <b>h</b> 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? .....                                          | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | <b>4i</b> | X   |    |        |
| <b>j</b> 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.) ..... | <b>4j</b> |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  | <b>4m</b> |     | X  |        |
| <b>n</b> 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. ....                                      | <b>4n</b> |     |    |        |
| <b>o</b> Defined Benefit Plan or Money Purchase Pension Plan Only:<br>Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? .....                           | <b>4o</b> |     |    |        |

**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

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2016 or fiscal plan year beginning 07/01/2016 and ending 06/30/2017

|                                                                                                                               |                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C. 401(K) SHARING SHARING PLAN</u>             | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-2804089</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                                      |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                                               | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>13-3874463</u> <u>36-3865716</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                     |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                                     | <b>3</b> |          |

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

|                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                             |                              |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2016  
v. 160205

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
| <b>a</b>  | The current year .....                                                                                                                                                                                                                               | <b>14a</b> |  |
| <b>b</b>  | The plan year immediately preceding the current plan year .....                                                                                                                                                                                      | <b>14b</b> |  |
| <b>c</b>  | The second preceding plan year .....                                                                                                                                                                                                                 | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
| <b>a</b>  | The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                         | <b>15a</b> |  |
| <b>b</b>  | The corresponding number for the second preceding plan year .....                                                                                                                                                                                    | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
| <b>a</b>  | Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                      | <b>16a</b> |  |
| <b>b</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 .....                                                                                        | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                             |                          |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>18</b> | 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 .....                | <input type="checkbox"/> |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)                                                                                                                                                                                                                                                                                                        |                          |
| <b>a</b>  | Enter the percentage of plan assets held as:<br>Stock: _____%   Investment-Grade Debt: _____%   High-Yield Debt: _____%   Real Estate: _____%   Other: _____%                                                                                                                                                                                                                               |                          |
| <b>b</b>  | Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more |                          |
| <b>c</b>  | What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____                                                                                                                                                |                          |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                             |                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? If "No," skip b .....                                                                                                                                                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>20b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....                                                        | <input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test<br><input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A |
| <b>21a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....                                                                            | <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A                                                         |
| <b>21b</b> 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? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>22a</b> 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 .....    |                                                                                                                                                                                   |
| <b>22b</b> 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   /   / .....                                   |                                                                                                                                                                                   |

**ROBERT SILMAN ASSOCIATES, P.C.  
401(k) PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS**

**JUNE 30, 2017**

ROBERT SILMAN ASSOCIATES, P.C.  
401(k) PROFIT SHARING PLAN

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## INDEPENDENT AUDITORS' REPORT

To The Board of Trustees  
Robert Silman Associates, P.C.  
401(k) Profit Sharing Plan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Robert Silman Associates, P.C. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits at June 30, 2017 and 2016 and the related statement of changes in net assets available for benefits for the year ended June 30, 2017, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Robert Silman Associates, P.C. 401(k) Profit Sharing Plan at June 30, 2017 and 2016, and the changes in its net assets available for benefits for the year ended June 30, 2017 in accordance with accounting principles generally accepted in the United States of America.

## Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year) at June 30, 2017, referred to as "supplemental information," is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Grassi & Co., CPAs, P.C.*

GRASSI & CO., CPAs, P.C.

Jericho, New York  
February 21, 2018

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
JUNE 30, 2017 AND 2016

|                                    | <u>2017</u>          | <u>2016</u>          |
|------------------------------------|----------------------|----------------------|
| ASSETS:                            |                      |                      |
| Investments, at fair value         | \$ 15,667,443        | \$ 12,663,602        |
| RECEIVABLES:                       |                      |                      |
| Employer contributions             | 250,000              | 195,000              |
| Participants' contributions        | 37,885               | 43,379               |
| Rollover contributions             | 6,166                | 4,118                |
| Notes receivable from participants | 382,993              | 293,238              |
| Total Receivables                  | <u>677,044</u>       | <u>535,735</u>       |
| Total Assets                       | <u>16,344,487</u>    | <u>13,199,337</u>    |
| NET ASSETS AVAILABLE FOR BENEFITS  | <u>\$ 16,344,487</u> | <u>\$ 13,199,337</u> |

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

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED JUNE 30, 2017

ADDITIONS TO PLAN ASSETS ATTRIBUTED TO:

Investment Income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 1,299,455     |
| Interest and dividend income                  | 362,086          |
| Other income                                  | <u>3,051</u>     |
| Total Investment Income                       | <u>1,664,592</u> |

|                                                       |               |
|-------------------------------------------------------|---------------|
| Interest income on notes receivable from participants | <u>17,739</u> |
|-------------------------------------------------------|---------------|

Contributions:

|                     |                  |
|---------------------|------------------|
| Employer            | 250,000          |
| Participants        | 1,245,093        |
| Rollover            | <u>404,545</u>   |
| Total Contributions | <u>1,899,638</u> |

|                 |                  |
|-----------------|------------------|
| Total Additions | <u>3,581,969</u> |
|-----------------|------------------|

DEDUCTIONS FROM PLAN ASSETS ATTRIBUTED TO:

|                               |              |
|-------------------------------|--------------|
| Benefits paid to participants | 301,255      |
| Administrative expenses       | 133,320      |
| Other expense                 | <u>2,244</u> |

|                  |                |
|------------------|----------------|
| Total Deductions | <u>436,819</u> |
|------------------|----------------|

|              |           |
|--------------|-----------|
| NET INCREASE | 3,145,150 |
|--------------|-----------|

NET ASSETS AVAILABLE FOR BENEFITS:

|                   |                   |
|-------------------|-------------------|
| Beginning of year | <u>13,199,337</u> |
|-------------------|-------------------|

|             |                      |
|-------------|----------------------|
| End of year | <u>\$ 16,344,487</u> |
|-------------|----------------------|

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

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

Note 1 - Description of Plan

The following description of the Robert Silman Associates, P.C. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, which was established on June 6, 1995, is a defined contribution profit sharing plan covering all eligible employees of Robert Silman Associates, P.C. (the "Sponsor"). Employees who are aged 21 or older are eligible to make contributions. Employees who have one year of service and are age 21 or older are eligible to receive profit sharing contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Each year, participants may contribute a percentage of their eligible annual compensation, as defined in the Plan, provided that such contributions do not exceed the limitations under the Internal Revenue Code (the "Code") for 2017 of \$18,000, plus a maximum of \$6,000 in catch-up contributions for participants who have attained age 50 before the end of the Plan year. Contributions may be made as a pre-tax deferral. Highly compensated employees are subject to additional limits set forth in the Code. Participants may also contribute amounts representing rollover distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Profit sharing amounts may be contributed at the option of the Company's board of trustees and allocated among participants eligible to share in the contribution for the Plan year. Profit sharing contributions are subject to certain limitations.

Additional contributions to the Plan may include the following:

- A discretionary employer profit sharing (non-elective) contribution amount determined each year by the Employer, the "Employer's Non-Elective Contribution."
- A discretionary qualified non-elective contribution solely to correct a failure of non-discrimination testing.
- Contributions to comply with top-heavy minimum contribution requirements.

During the year ended June 30, 2017, the Company made a \$250,000 profit sharing contribution to the Plan.

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

Note 1 - Description of Plan (cont'd.)

Participant Accounts

Each participant's account is credited with the participant's contributions, as well as allocations of the Sponsor's profit sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Participants shall have a vested percentage in their employer contribution accounts according to a graded vesting schedule based on years of service as follows:

| <u>Years of Service</u> | <u>Percent Vested</u> |
|-------------------------|-----------------------|
| At least 2              | 20%                   |
| 3 but less than 4       | 40%                   |
| 4 but less than 5       | 60%                   |
| 5 but less than 6       | 80%                   |
| 6 or more               | 100%                  |

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participants' accounts and bear interest at one percentage point above prime rate as defined by the Plan. The interest rate is determined as of the date of origination and is fixed for the loan term. Principal and interest is paid ratably through monthly payroll deductions over a period not to exceed five years, unless the funds are used to acquire a principal residence, in which case the maximum repayment period is 30 years.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant or beneficiary may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount or in annual installments over a ten-year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. The Plan also allows certain withdrawals at age 59½ and hardship withdrawals.

Forfeitures

At June 30, 2017 and 2016, forfeited nonvested accounts totaled \$0. These accounts will be used first to pay the administrative expenses of the Plan and then allocated to the other participant accounts. During the year ended June 30, 2017, \$5,248 in forfeitures was allocated to participant accounts.

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Plan considers all highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

Investment Valuation and Income Recognition

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

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. The Plan administrator will charge a reasonable fee to the participant to process and administer participant loans. No allowance of credit losses has been recorded as of June 30, 2017 or June 30, 2016. Interest rates on loans outstanding at June 30, 2017 range from 4.25% to 8.75%.

Administrative Expenses

Administrative expenses are paid by the participants and charged to each participant's account. For the year ended June 30, 2017, participants paid \$133,320 in investment advisory and management fees to UBS Financial Services, Inc., a related party.

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Payment of Benefits

Benefits are recorded when paid.

Note 3 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification Topic 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

Level 3 - Inputs that are unobservable inputs for the asset or liability.

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2017 and 2016.

*Corporate stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Corporate bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

Note 3 - Fair Value Measurements (cont'd.)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at June 30, 2017 and 2016.

|                            | <u>Assets at Fair Value at June 30, 2017</u> |                   |                |                      |
|----------------------------|----------------------------------------------|-------------------|----------------|----------------------|
|                            | <u>Level 1</u>                               | <u>Level 2</u>    | <u>Level 3</u> | <u>Total</u>         |
| Cash and cash equivalents  | \$ 2,413,255                                 | \$ -              | \$ -           | \$ 2,413,255         |
| Common stock               | 5,582,098                                    | -                 | -              | 5,582,098            |
| Corporate bonds            | -                                            | 491,609           | -              | 491,609              |
| Mutual funds               | 7,180,481                                    | -                 | -              | 7,180,481            |
|                            | <u>7,180,481</u>                             | <u>-</u>          | <u>-</u>       | <u>7,180,481</u>     |
| Total Assets at Fair Value | <u>\$ 15,175,834</u>                         | <u>\$ 491,609</u> | <u>\$ -</u>    | <u>\$ 15,667,443</u> |

|                            | <u>Assets at Fair Value at June 30, 2016</u> |                   |                |                      |
|----------------------------|----------------------------------------------|-------------------|----------------|----------------------|
|                            | <u>Level 1</u>                               | <u>Level 2</u>    | <u>Level 3</u> | <u>Total</u>         |
| Cash and cash equivalents  | \$ 1,526,523                                 | \$ -              | \$ -           | \$ 1,526,523         |
| Common stock               | 5,242,371                                    | -                 | -              | 5,242,371            |
| Corporate bonds            | -                                            | 437,903           | -              | 437,903              |
| Mutual funds               | 5,456,805                                    | -                 | -              | 5,456,805            |
|                            | <u>5,456,805</u>                             | <u>-</u>          | <u>-</u>       | <u>5,456,805</u>     |
| Total Assets at Fair Value | <u>\$ 12,225,699</u>                         | <u>\$ 437,903</u> | <u>\$ -</u>    | <u>\$ 12,663,602</u> |

Note 4 - Related Party Transactions

Certain Plan investments are held in cash and money-market accounts with UBS Financial Services, Inc., the custodian as defined by the Plan. Therefore, these transactions qualify as party-in-interest transactions.

Notes receivable from participants also qualify as party-in-interest transactions.

Note 5 - Plan Termination

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

Note 6 - Tax Status

The Plan is a prototype plan that has received a favorable determination letter dated March 31, 2014 issued by the National Office of the Internal Revenue Service ("IRS") that the Plan is qualified under Internal Revenue Code Section 401. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Code and, therefore, believe that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan 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 7 - Risks and Uncertainties

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

Note 8 - Subsequent Events

The Plan has evaluated subsequent events or transactions that occurred after June 30, 2017 through February 21, 2018, which is the date that the financial statements were available to be issued. During this period, there were no material subsequent events requiring disclosure.

SUPPLEMENTAL SCHEDULE

Schedule H - Part IV - Line 4i - Schedule of Assets (Held at End of Year)  
Attachment - Form 5500  
Plan EIN: 13-2804089  
Plan Number: 002

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AT JUNE 30, 2017

| (a) | (b)                                                    | (c)                                                                                                     | (d)  | (e)               |
|-----|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------|-------------------|
|     | Identity of issuer, borrower, lessor, or similar party | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost | Current value     |
|     | Corporate Bonds:                                       |                                                                                                         |      |                   |
|     | AFSD                                                   | AFLAC INC 5.500% DUE 09/15/52 CALLABLE                                                                  | **   | \$ 9,963          |
|     | BBTPRD                                                 | BB&T CORPORATION (BBT) 5.850% PREFERRED CLBL PAR VALUE -25.00 USD                                       | **   | 80,376            |
|     | DTK                                                    | DEUTSCHE BK CONTGNT CAP TR III 7.600% PREFERRED CLBL PAR VALUE - 25.00 USD                              | **   | 25,689            |
|     | PSBPRT                                                 | PS BUSINESS PARKS INC CUML SER T 6.000% PREFERRED CLBL                                                  | **   | 133,132           |
|     | PSAPRT                                                 | PUBLIC STORAGE SER T 5.750% PREFERRED CLBL PAR VALUE - 25.00 USD                                        | **   | 79,776            |
|     | WFCPRN                                                 | WELLS FARGO AND COMPANY 5.200% (WFC) 5.200% PREF CLBL 25.00 USD                                         | **   | 162,673           |
|     |                                                        |                                                                                                         |      | <u>\$ 491,609</u> |
|     | Common Stock:                                          |                                                                                                         |      |                   |
|     | ABBV                                                   | ABBVIE INC COM                                                                                          | **   | \$ 23,566         |
|     | ASIX                                                   | ADVANSIX INC                                                                                            | **   | 86,753            |
|     | AGNC                                                   | AGNC INVT CORP REIT                                                                                     | **   | 213               |
|     | BABA                                                   | ALIBABA GROUP HLDG LTD SPON ADR                                                                         | **   | 70,450            |
|     | AB                                                     | ALLIANCE BERNSTEIN HLDG LP MLP                                                                          | **   | 1,868             |
|     | GOOG                                                   | ALPHABET INC CL C                                                                                       | **   | 1,817             |
|     | AMZN                                                   | AMAZON.COM INC                                                                                          | **   | 17,424            |
|     | AIG                                                    | AMERICAN INTL GROUP INC COM NEW                                                                         | **   | 142,483           |
|     | AMT                                                    | AMERICAN TOWER CORP REIT                                                                                | **   | 83,891            |
|     | APC                                                    | ANADARKO PETROLEUM CORP                                                                                 | **   | 73,224            |
|     | AAPL                                                   | APPLE INC                                                                                               | **   | 215,166           |
|     | T                                                      | AT&T INC                                                                                                | **   | 98,023            |
|     | BAC                                                    | BANK OF AMER CORP                                                                                       | **   | 475,836           |
|     | BX                                                     | BLACKSTONE GROUP LP/THE UNIT REPSTG LTD PARTNERSHIP INT                                                 | **   | 204,169           |
|     | BA                                                     | BOEING COMPANY                                                                                          | **   | 9,888             |
|     | BPL                                                    | BUCKEYE PARTNERS L P UNIT LTD PARTNERSHP INTS                                                           | **   | 159,314           |
|     | CAH                                                    | CARDINAL HEALTH INC                                                                                     | **   | 7,948             |
|     | CAT                                                    | CATERPILLAR INC                                                                                         | **   | 40,512            |
|     | CELG                                                   | CELGENE CORP                                                                                            | **   | 295,195           |
|     | CMG                                                    | CHIPOTLE MEXICAN GRILL INC CL A                                                                         | **   | 1,664             |
|     | KO                                                     | COCA COLA CO COM                                                                                        | **   | 8,970             |
|     | DNKN                                                   | DUNKIN BRANDS GROUP INC                                                                                 | **   | 76,176            |
|     | EW                                                     | EDWARDS LIFESCIENCES CORP                                                                               | **   | 217,325           |
|     | EEP                                                    | ENBRIDGE ENERGY PARTNERS LP MLP                                                                         | **   | 157,760           |
|     | ETP                                                    | ENERGY TRANSFER PARTNERS, L.P. MLP                                                                      | **   | 122,197           |
|     | XOM                                                    | EXXON MOBIL CORP                                                                                        | **   | 59,014            |
|     | FB                                                     | FACEBOOK INC CL A                                                                                       | **   | 263,460           |
|     | FBHS                                                   | FORTUNE BRANDS HOME & SEC INC COM                                                                       | **   | 91,271            |
|     | FTR                                                    | FRONTIER COMMUNICATIONS CORP                                                                            | **   | 546               |
|     | GD                                                     | GENL DYNAMICS CORP                                                                                      | **   | 82,608            |
|     | HON                                                    | HONEYWELL INTL INC                                                                                      | **   | 76,375            |
|     | ITW                                                    | ILLINOIS TOOL WORKS INC                                                                                 | **   | 84,661            |
|     | INTC                                                   | INTEL CORP                                                                                              | **   | 85,463            |
|     | JACK                                                   | JACK IN THE BOX INC                                                                                     | **   | 296               |
|     | JNJ                                                    | JOHNSON & JOHNSON COM                                                                                   | **   | 108,610           |
|     | LLY                                                    | LILLY ELI & CO                                                                                          | **   | 21,398            |
|     | LOW                                                    | LOWES COMPANIES INC                                                                                     | **   | 67,219            |
|     | LTC                                                    | LTC PROPERTIES INC REAL ESTATE INVESTMNT TR                                                             | **   | 514               |
|     | MRK                                                    | MERCK & CO INC NEW COM                                                                                  | **   | 38,390            |
|     | MSFT                                                   | MICROSOFT CORP                                                                                          | **   | 209,961           |
|     | NSC                                                    | NORFOLK STHN CORP                                                                                       | **   | 97,725            |
|     | NS                                                     | NUSTAR ENERGY LP UNITS                                                                                  | **   | 178,406           |
|     | PEP                                                    | PEPSICO INC                                                                                             | **   | 86,040            |

See independent auditors' report.

Schedule H - Part IV - Line 4i - Schedule of Assets (Held at End of Year)  
Attachment - Form 5500  
Plan EIN: 13-2804089  
Plan Number: 002

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AT JUNE 30, 2017

| (a)   | (b)                                                    | (c)                                                                                                     | (d)  | (e)                 |
|-------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------|---------------------|
|       | Identity of issuer, borrower, lessor, or similar party | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost | Current value       |
|       | Common Stock (cont'd.):                                |                                                                                                         |      |                     |
| PBT   |                                                        | PERMIAN BASIN ROYALTY TR UBI                                                                            | **   | \$ 152,659          |
| PG    |                                                        | PROCTER & GAMBLE CO                                                                                     | **   | 69,023              |
| HSIC  |                                                        | SCHEIN HENRY INC                                                                                        | **   | 132,690             |
| SNH   |                                                        | SENIOR HSG PROPERTIES TRUST SBI                                                                         | **   | 204                 |
| SYK   |                                                        | STRYKER CORP                                                                                            | **   | 149,882             |
| SYN   |                                                        | SYNTHETIC BIOLOGICS INC COM                                                                             | **   | 12,886              |
| TOT   |                                                        | TOTAL S.A. FRANCE SPON ADR                                                                              | **   | 111,726             |
| UAA   |                                                        | UNDER ARMOUR INC CL A                                                                                   | **   | 122,531             |
| UA    |                                                        | UNDER ARMOUR INC CL C                                                                                   | **   | 101                 |
| UNP   |                                                        | UNION PACIFIC CORP                                                                                      | **   | 80,158              |
| VZ    |                                                        | VERIZON COMMUNICATIONS INC                                                                              | **   | 13,889              |
| VFC   |                                                        | VF CORP                                                                                                 | **   | 123,494             |
| V     |                                                        | VISA INC CL A                                                                                           | **   | 8,065               |
| VNO   |                                                        | VORNADO REALTY TRUST                                                                                    | **   | 845                 |
| DIS   |                                                        | WALT DISNEY CO (HOLDING CO) DISNEY COM                                                                  | **   | 154,381             |
| ZIOP  |                                                        | ZIOPHARM ONCOLOGY INC                                                                                   | **   | 305,775             |
|       |                                                        |                                                                                                         |      | <u>\$ 5,582,098</u> |
|       | Mutual Funds:                                          |                                                                                                         |      |                     |
| RHS   |                                                        | GUGGENHEIM S&P 500 EQUAL WEIGHT CONSUMER STAPLES ETF                                                    | **   | \$ 130,478          |
| BMCSX |                                                        | BLACKROCK HIGH EQUITY INCOME FUND SERVICE CLASS                                                         | **   | 1,864               |
| ICF   |                                                        | ISHARES COHEN & STEERS REIT ETF                                                                         | **   | 20,224              |
| IVV   |                                                        | ISHARES CORE S&P 500 ETF                                                                                | **   | 79,108              |
| IEV   |                                                        | ISHARES EUROPE ETF                                                                                      | **   | 1,374               |
| EFA   |                                                        | ISHARES MSCI EAFE ETF                                                                                   | **   | 81,761              |
| IGE   |                                                        | ISHARES NORTH AMERN NAT RESOURCES ETF                                                                   | **   | 18,996              |
| IWF   |                                                        | ISHARES RUSSELL 1000 GROWTH ETF                                                                         | **   | 356,941             |
| IWD   |                                                        | ISHARES RUSSELL 1000 VALUE ETF                                                                          | **   | 14,088              |
| IWB   |                                                        | ISHARES RUSSELL 1000 ETF                                                                                | **   | 75,075              |
| IWO   |                                                        | ISHARES RUSSELL 2000 GROWTH ETF                                                                         | **   | 95,693              |
| IWN   |                                                        | ISHARES RUSSELL 2000 VALUE ETF                                                                          | **   | 2,259               |
| IWM   |                                                        | ISHARES RUSSELL 2000 ETF                                                                                | **   | 63,414              |
| IWR   |                                                        | ISHARES RUSSELL MIDCAP ETF                                                                              | **   | 67,815              |
| IWP   |                                                        | ISHARES RUSSELL MID-CAP GROWTH ETF                                                                      | **   | 398,778             |
| IWS   |                                                        | ISHARES RUSSELL MID-CAP VALUE ETF                                                                       | **   | 4,289               |
| DVY   |                                                        | ISHARES SELECT DIVID ETF                                                                                | **   | 3,781               |
| ITA   |                                                        | ISHARES US AEROSPACE & DEFENSE ETF                                                                      | **   | 7,081               |
| IYR   |                                                        | ISHARES US REAL ESTATE ETF                                                                              | **   | 1,595               |
| PXR   |                                                        | POWERSHARES EMERGING MARKETS INFRASTRUCTURE PORTFOLIO ETF                                               | **   | 17,338              |
| DWX   |                                                        | SPDR S&P INTL DIVID ETF                                                                                 | **   | 282,720             |
| VEA   |                                                        | VANGUARD FTSE DEVELOPED MKT ETF                                                                         | **   | 14,255              |
| VWO   |                                                        | VANGUARD FTSE EMERGING MARKETS ETF                                                                      | **   | 21,272              |
| VHT   |                                                        | VANGUARD HEALTH CARE ETF                                                                                | **   | 21,516              |
| VNQ   |                                                        | VANGUARD REIT ETF                                                                                       | **   | 120,933             |
| VONV  |                                                        | VANGUARD RUSSELL 1000 VALUE ETF                                                                         | **   | 465,778             |
| VBR   |                                                        | VANGUARD SMALL-CAP VALUE ETF                                                                            | **   | 14,380              |
| VTI   |                                                        | VANGUARD TOTAL STOCK MKT ETF                                                                            | **   | 27,255              |
| DEM   |                                                        | WISDOMTREE EMERGING MARKETS HIGH DIVID FUND ETF                                                         | **   | 85,505              |
| HEDJ  |                                                        | WISDOMTREE EUROPE HEDGED EQUITY FUND ETF                                                                | **   | 873                 |
| DWM   |                                                        | WISDOMTREE INTL EQUITY FUND ETF                                                                         | **   | 482,826             |
| DON   |                                                        | WISDOMTREE US MIDCAP DIVID ETF                                                                          | **   | 482,396             |
| DES   |                                                        | WISDOMTREE US SMALLCAP DIVID FUND ETF                                                                   | **   | 150,256             |
| CHCLX |                                                        | AB DISCOVERY GROWTH FUND CLASS A                                                                        | **   | 9,066               |
| CHCYX |                                                        | AB DISCOVERY GROWTH FUND CLASS ADVISOR                                                                  | **   | 3,995               |

See independent auditors' report.

Schedule H - Part IV - Line 4i - Schedule of Assets (Held at End of Year)  
Attachment - Form 5500  
Plan EIN: 13-2804089  
Plan Number: 002

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AT JUNE 30, 2017

| (a)                     | (b)                                                       | (c)                                                                                                        | (d)  | (e)           |
|-------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------|---------------|
|                         | Identity of issuer, borrower,<br>lessor, or similar party | Description of investment including maturity date,<br>rate of interest, collateral, par, or maturity value | Cost | Current value |
| Mutual Funds (cont'd.): |                                                           |                                                                                                            |      |               |
| PNBAX                   |                                                           | ALLIANZGI NFJ LARGE-CAP VALUE FUND CLASS A                                                                 | **   | \$ 274        |
| GFAFX                   |                                                           | AMERICAN FUNDS GROWTH FUND OF AMER F-1                                                                     | **   | 12,967        |
| CSIEIX                  |                                                           | CALVERT EQUITY PORTFOLIO CLASS A                                                                           | **   | 2,008         |
| CSRSX                   |                                                           | COHEN & STEERS REALTY SHARES                                                                               | **   | 17,275        |
| FIATX                   |                                                           | FIDELITY ADVISORS INTL APPRECIATION FUND CLASS M                                                           | **   | 29            |
| FGINX                   |                                                           | FIRST INVESTORS GROWTH & INCOME FUND CLASS A                                                               | **   | 1,326         |
| FCGAX                   |                                                           | FRANKLIN GROWTH FUND ADVISOR CLASS                                                                         | **   | 8,278         |
| FGRAX                   |                                                           | FRANKLIN GROWTH OPPORTUNITIES FUND A                                                                       | **   | 12,838        |
| GADVX                   |                                                           | GABELLI ABC ADVISOR FUND                                                                                   | **   | 43,221        |
| SVUIX                   |                                                           | GUGGENHEIM MID CAP VALUE INSTITUTIONAL FUND CLASS INSTITUTIONAL                                            | **   | 8,930         |
| IHOIX                   |                                                           | HARTFORD INTERNATIONAL OPPORTUNITES FD CL I                                                                | **   | 8,146         |
| IHOAX                   |                                                           | HARTFORD INTERNATIONAL OPPORTUNITIES FUND CL A                                                             | **   | 36,821        |
| HFOAX                   |                                                           | JANUS HENDERSON INTERNATIONAL OPPORTUNITIES FUND CL A                                                      | **   | 3,378         |
| JMCVX                   |                                                           | JANUS HENDERSON MID CAP VALUE FUND CLASS T SHARES                                                          | **   | 16,339        |
| PZVFX                   |                                                           | JOHN HANCOCK CLASSIC VALUE FUND CLASS A                                                                    | **   | 43,319        |
| JQLBX                   |                                                           | JOHN HANCOCK MULTIMANAGR LIFESTYLE BALANCED PORTFOLIO FUND CLASS R2                                        | **   | 15,166        |
| JQLCX                   |                                                           | JOHN HANCOCK MULTIMANAGR LIFESTYLE CONSERVATIVE PORTFOLIO FUND CLASS R2                                    | **   | 3,340         |
| JQLGX                   |                                                           | JOHN HANCOCK MULTIMANAGR LIFESTYLE GROWTH PORTFOLIO FUND CLASS R2                                          | **   | 73,592        |
| JQLMX                   |                                                           | JOHN HANCOCK MULTIMANAGR LIFESTYLE MODERATE PORTFOLIO FUND CLASS R2                                        | **   | 11,646        |
| JQLAX                   |                                                           | JOHN HANCOCK MULTIMANAGR LIFESTYLE AGGRESSIVE PORTFOLIO FUND CLASS R2                                      | **   | 12,277        |
| JFAMX                   |                                                           | JP MORGAN EMERGING MARKETS CLASS A                                                                         | **   | 1,587         |
| JEMSX                   |                                                           | JP MORGAN TR I EMERGING MKTS EQUITY FUND CLASS I                                                           | **   | 44,829        |
| EPLPX                   |                                                           | MAINSTAY EPOCH US EQUITY YIELD CLASS A                                                                     | **   | 21,840        |
| OPTFX                   |                                                           | OPPENHEIMER CAPITAL APPRECIATION FUND CL A                                                                 | **   | 125           |
| OPPAX                   |                                                           | OPPENHEIMER GLOBAL FUND CLASS A                                                                            | **   | 10,345        |
| OIDYX                   |                                                           | OPPENHEIMER INTL DIVERSIFIED FUND CLASS Y                                                                  | **   | 4,673         |
| PARWX                   |                                                           | PARNASSUS ENDEAVOR FUND INVESTOR                                                                           | **   | 5,300         |
| PIGFX                   |                                                           | PIONEER FUNDAMENTAL GROWTH CLASS A                                                                         | **   | 19,667        |
| FUNYX                   |                                                           | PIONEER PIONEER FUNDAMENTAL GROWTH FUND CLASS Y CL Y                                                       | **   | 5,411         |
| PRMSX                   |                                                           | T ROWE PRICE INTL EMERGING MARKET FUND                                                                     | **   | 9,496         |
| GFFFX                   |                                                           | THE GROWTH FUND OF AMERICA FUND CLASS F2                                                                   | **   | 88,780        |
| IHOSX                   |                                                           | THE HARTFORD INTL OPPORTUNITIES FUND-R4                                                                    | **   | 1,107         |
| PSF                     |                                                           | COHEN & STEERS SELECT PFD & INC FD INC                                                                     | **   | 57            |
| SHY                     |                                                           | ISHARES 1-3 YR TREAS BOND ETF                                                                              | **   | 595,823       |
| TLT                     |                                                           | ISHARES 20+ YEAR TREAS BOND ETF                                                                            | **   | 71,444        |
| IEF                     |                                                           | ISHARES 7-10 YEAR TREAS BOND ETF                                                                           | **   | 746           |
| LQD                     |                                                           | ISHARES IBOX \$ INVT GRADE CORPORATE BOND ETF                                                              | **   | 101,710       |
| EMB                     |                                                           | ISHARES JP MORGAN USD EMERGING MARKETS BOND ETF                                                            | **   | 17,154        |
| EEM                     |                                                           | ISHARES MSCI EMERGING MARKETS ETF                                                                          | **   | 28,352        |
| EWJ                     |                                                           | ISHARES MSCI JAPAN ETF                                                                                     | **   | 3,273         |
| TIP                     |                                                           | ISHARES TIPS BOND ETF                                                                                      | **   | 124,546       |
| PFF                     |                                                           | ISHARES US PFD STOCK ETF                                                                                   | **   | 3,016         |
| BIL                     |                                                           | SPDR BLOOMBERG BARCLAYS 1-3 MONTH T-BILL ETF                                                               | **   | 515,993       |
| VGIT                    |                                                           | VANGUARD INTER TERM GOVERNMENT BOND ETF                                                                    | **   | 6,853         |
| DLS                     |                                                           | WISDOMTREE INTL SMALLCAP DIVID FUND ETF                                                                    | **   | 7,092         |
| AGDAX                   |                                                           | AB HIGH INCOME FUND CLASS A                                                                                | **   | 633           |
| AGDYX                   |                                                           | AB HIGH INCOME FUND CLASS ADVISOR                                                                          | **   | 185,797       |
| AIDAX                   |                                                           | AB INTERMEDIATE DIVERSIFIED MUNICIPAL FUND CLASS A                                                         | **   | 659           |
| AIDYX                   |                                                           | AB INTERMEDIATE DIVERSIFIED MUNICIPAL PORTFOLIO FUND CLASS ADV                                             | **   | 135,389       |
| ABIAX                   |                                                           | AB INTERNATIONAL VALUE FUND CLASS A                                                                        | **   | 9,289         |
| ALTHX                   |                                                           | AB MUNI INCOME FUND NATIONAL PORTFOLIO FUND CLASS A                                                        | **   | 240           |
| ALTVX                   |                                                           | AB MUNI INCOME FUND NATIONAL PORTFOLIO FUND CLASS ADVISOR                                                  | **   | 120,607       |
| AMRFX                   |                                                           | AMER FUNDS AMERICAN MUTUAL FUND CLASS F2                                                                   | **   | 113,144       |
| RMFEX                   |                                                           | AMERICAN FUNDS AMERICAN MUTUAL FUND CLASS R4                                                               | **   | 5,736         |
| BFAFX                   |                                                           | AMERICAN FUNDS BOND FUND OF AMER F-1                                                                       | **   | 14,496        |

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Schedule H - Part IV - Line 4i - Schedule of Assets (Held at End of Year)  
Attachment - Form 5500  
Plan EIN: 13-2804089  
Plan Number: 002

ROBERT SILMAN ASSOCIATES, P.C. 401(k) PROFIT SHARING PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AT JUNE 30, 2017

| (a) | (b)                                                    | (c)                                                                                                     | (d)  | (e)                  |
|-----|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------|----------------------|
|     | Identity of issuer, borrower, lessor, or similar party | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost | Current value        |
|     | Mutual Funds (cont'd.):                                |                                                                                                         |      |                      |
|     | SHRAX                                                  | CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS A                                                              | **   | \$ 19,816            |
|     | CIBRX                                                  | COLUMBIA TOTAL RETURN BOND FUND CLASS R                                                                 | **   | 2,922                |
|     | SRBFX                                                  | COLUMBIA TOTAL RETURN BOND FUND CLASS Z                                                                 | **   | 15,569               |
|     | DBLTX                                                  | DOUBLE LINE TOTAL RETURN FUND INSTL                                                                     | **   | 1,029                |
|     | FAHDX                                                  | FIDELITY ADVISOR HIGH INCOME ADVANTAGE FUND CLASS A                                                     | **   | 17,516               |
|     | HWDIX                                                  | HARTFORD WORLD BOND FUND I                                                                              | **   | 63,929               |
|     | KSCVX                                                  | KEELEY SMALL CAP VALUE FUND CLASS A                                                                     | **   | 13,287               |
|     | LZOEX                                                  | LAZARD EMERGING MARKET PORTFOLIO-OPEN SHARES                                                            | **   | 4,712                |
|     | LAVFX                                                  | LORD ABBETT FUNDAMENTAL EQUITY CLASS F                                                                  | **   | 14,911               |
|     | LDLFX                                                  | LORD ABBETT SHORT DURATION INCOME FUND CLASS F                                                          | **   | 83,121               |
|     | MHYIX                                                  | MAINSTAY HIGH YIELD CORPORATE BOND FUND CL I                                                            | **   | 37,854               |
|     | MWTRX                                                  | METROPOLITAN WEST TOTAL RETURN BOND FUND                                                                | **   | 19,415               |
|     | OPGVX                                                  | OPPENHEIMER LIMITED TERM GOVERNMENT FUND CLASS A                                                        | **   | 23,271               |
|     | JDTRX                                                  | PRUDENTIAL SHORT-TERM CORPORATE BOND FUND INC R                                                         | **   | 2,992                |
|     | PIFZX                                                  | PRUDENTIAL SHORT-TERM CORPORATE BOND FUND INC Z                                                         | **   | 105,223              |
|     | PSDYX                                                  | PUTNAM SHORT DURATION INCOME FUND Y                                                                     | **   | 30,481               |
|     | TRBCX                                                  | T ROWE PRICE BLUE CHIP GROWTH FUND INC                                                                  | **   | 87                   |
|     | PRSMX                                                  | T ROWE PRICE SUMMIT MUNICIPAL INTERMEDIATE FUND                                                         | **   | 219,488              |
|     | PRFSX                                                  | T ROWE PRICE TAX FREE SHORT INTERMEDIATE FUND                                                           | **   | 122,589              |
|     | TGBAX                                                  | TEMPLETON GLBAL BOND ADV                                                                                | **   | 6,303                |
|     | WEIMX                                                  | TETON WESTWOOD MIGHTY MITES CLASS I                                                                     | **   | 8,040                |
|     | TGVAX                                                  | THORNBURG INTERNATIONAL VALUE FUND CLASS A                                                              | **   | 28,244               |
|     | TGVIX                                                  | THORNBURG INTL VALUE FUND I                                                                             | **   | 4,718                |
|     | RSDYX                                                  | VICTORY INCORE LOW DURATION BOND FUND CLASS Y                                                           | **   | 103,607              |
|     |                                                        |                                                                                                         |      | <u>\$ 7,180,481</u>  |
|     | Cash and cash equivalents:                             |                                                                                                         |      |                      |
| *   | UBS Financial Services                                 | Cash and cash equivalents                                                                               | **   | <u>\$ 2,413,255</u>  |
|     |                                                        | Total Investments, at fair value                                                                        |      | <u>\$ 15,667,443</u> |
| *   | Participant Loans                                      | Interest rates ranging from 4.25% to 8.75%                                                              | \$ - | <u>382,993</u>       |
|     | Total                                                  |                                                                                                         |      | <u>\$ 16,050,436</u> |

\* Indicates party-in-interest to the Plan.

\*\* Cost information is not required for participant-directed investments.

See independent auditors' report.

Schedule H - Part IV - Line 4i - Schedule of Assets (Held at End of Year)  
Attachment - Form 5500  
Plan EIN: 13-2804089  
Plan Number: 002

ROBERT SILMAN ASSOCIATES STRUCTURAL ENGINEERS, D.P.C. 401(K) PROFIT SHARING PLAN  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AT JUNE 30, 2017

| (a) | (b)                                                       | (c)                                                                                                        | (d)  | (e)           |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------|---------------|
|     | Identity of issuer, borrower,<br>lessor, or similar party | Description of investment including maturity date,<br>rate of interest, collateral, par, or maturity value | Cost | Current value |
|     | Corporate stocks - preferred:                             |                                                                                                            |      |               |
|     | Total                                                     |                                                                                                            | **   | 976,373       |
|     |                                                           |                                                                                                            |      | \$ 976,373    |
|     | Corporate stocks - common:                                |                                                                                                            |      |               |
|     | Total                                                     |                                                                                                            | **   | 5,097,332     |
|     |                                                           |                                                                                                            |      | \$ 5,097,332  |
|     | Registered Investment Companies:                          |                                                                                                            |      |               |
|     | Total                                                     |                                                                                                            | **   | 7,179,372     |
|     |                                                           |                                                                                                            |      | \$ 7,179,372  |
|     | Participant Loans                                         | Interest rates ranging from 4/25% to 8.75%                                                                 | -    | \$ 382,993    |
|     | Cash and cash equivalents:                                |                                                                                                            |      |               |
|     | Morgan Stanley                                            |                                                                                                            |      |               |
| *   | UBS Financial Services                                    | Cash and cash equivalents                                                                                  | **   | 2,414,367     |
|     |                                                           |                                                                                                            |      | \$ 2,414,367  |
|     |                                                           |                                                                                                            |      | \$ 16,050,437 |