Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to Public Inspection

Parti	Ailliuai Nepoi	t identification information	1			
For calend	ar plan year 2017 or	fiscal plan year beginning 01/01/2	2017	and ending 12	/31/2017	
A This ret	turn/report is for:	X a single-employer plan		olan (not multiemployer) (F mployer information in acc	_	
D T L':	and the months	a one-participant plan	a foreign plan			
D This retu	urn/report is	the first return/report	X the final return/report			
		an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)	
C Check	box if filing under:	Form 5558	automatic extension	[DFVC program	m
		special extension (enter desc	• ,			
Part II	Basic Plan Inf	ormation—enter all requested in	formation			
1a Name		PROPERTY LAW BUSINESS LAW	,P.S. CASH BALANCE PL	AN	1b Three-digit plan numb (PN) ▶	
					1c Effective d	ate of plan 01/01/2012
2a Plan s	ponsor's name (emp	loyer, if for a single-employer plan)			2b Employer I	dentification Number
Mailing	g address (include ro	om, apt., suite no. and street, or P.0	,	tructions)		68-0599960
-		nce, country, and ZIP or foreign pos PROPERTY LAW BUSINESS LAW		il detions)		telephone number 6-381-8888
					2d Business c	ode (see instructions)
	ANNE AVE. N, STE. /A 98109-4512	400				541110
OL/(ITEL, V	77 30100 4012					
3a Plan a	dministrator's name	and address X Same as Plan Spo	nsor.		3b Administra	tor's EIN
				-	3c Administra	tor's telephone number
		he plan sponsor or the plan name h onsor's name, EIN, the plan name a			4b EIN	
a Spons	or's name				4d PN	
C Plan N	lame					
5a Total	number of participan	s at the beginning of the plan year.			5a	3
		s at the end of the plan year			5b	0
		n account balances as of the end of		-	5c	
d(1) Tota	al number of active p	articipants at the beginning of the p	lan year	<u></u>	5d(1)	3
	•	earticipants at the end of the plan ye		F	5d(2)	0
than	100% vested	o terminated employment during th			5e	0
Caution: A	penalty for the late	or incomplete filing of this retur	n/report will be assessed	d unless reasonable cau		
SB or Sche		other penalties set forth in the instru and signed by an enrolled actuary, nplete.				
SIGN	Filed with authorize	d/valid electronic signature.	04/15/2018	TIMOTHY MCCORMA	CK	
HERE	Signature of plan	administrator	Date	Enter name of individu	ıal signing as pla	n administrator
SIGN						
HERE	Signature of emp	loyer/plan sponsor	Date	Enter name of individu	ıal signing as em	ployer or plan sponsor

Form 5500-SF 2017 Page **2**

	 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) 									
С	If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year									
Pa	t III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End	of Year		
а	Total plan assets	7a	40	07851				0		
<u>b</u>	Total plan liabilities	7b		0				0		
С	Net plan assets (subtract line 7b from line 7a)	7с	40	07851				0		
88	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Total		
a	Contributions received or receivable from: (1) Employers	8a(1)		0						
	(2) Participants	8a(2)		0						
	(3) Others (including rollovers)	8a(3)		0						
b	Other income (loss)	8b		53174						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						53174		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	4:	53932						
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e		0						
f_	Administrative service providers (salaries, fees, commissions)	8f		7093						
g	Other expenses	8g		0						
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						461025		
_	Net income (loss) (subtract line 8h from line 8c)	8i						-407851		
	Transfers to (from) the plan (see instructions)	8j		0						
	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 1C									
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Pla	n Chara	acterist	ic Cod	les in the instr	uctions:		
Par	t V Compliance Questions									
10	During the plan year:				Yes	No		Amount		
а	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a		X				
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not	include transactions	10b		X				
С	Was the plan covered by a fidelity bond?			10c	Χ			60000		
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bo	nd, that was caused	10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e		X				
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year-e	end.)	10g		Χ				
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		X				
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i						

Form 5500-SF 2017	Page 3- 1
-------------------	------------------

Part	VI Pension Funding Compliance					
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)		B 	X	Yes	No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a				0
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?		f		Yes X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver			of the lette _ Year _	r ruling	_
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.					
b	Enter the minimum required contribution for this plan year	12b				
С	Enter the amount contributed by the employer to the plan for this plan year	12c				
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A	
Part	VII Plan Terminations and Transfers of Assets					
13a	Has a resolution to terminate the plan been adopted in any plan year?		X Yes	N	lo	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a				(
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		<u> </u>	Yes	No	
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to				
1	3c(1) Name of plan(s): 13c(2	EIN(s)		13c(3) PN(s)	

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

Fo	or calendar plan year 2017 or fiscal plan year beginning 01/0	01/2017		and endin	g 12/3	31/2017	
	Round off amounts to nearest dollar. Caution: A penalty of \$1,000 will be assessed for late filing of the	nis report unless reasonal	ble cause	is establishe	d.		
Α	Name of plan MCCORMACK INTELLECTUAL PROPERTY LAW BUSINESS L PLAN	•	В		git) •	002
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-MCCORMACK INTELLECTUAL PROPERTY LAW BUSINESS L		D	Employer	Identific 68-059	ation Number (E	EIN)
E	Type of plan: X Single Multiple-A Multiple-B	F Prior year plan	size: X 1	00 or fewer	101-	500 More th	an 500
	Part I Basic Information	, ,				Ш	
1		y <u>01</u> Year <u>201</u>	7				
2	Assets:						
	a Market value				. 2a		406632
	b Actuarial value				. 2b		406632
3	Funding target/participant count breakdown		` '	nber of ipants	. ,	sted Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment			0		0	0
	b For terminated vested participants			0		0	0
	C For active participants			3		358740	358740
	d Total			3		358740	358740
4	If the plan is in at-risk status, check the box and complete lines	s (a) and (b)					
	a Funding target disregarding prescribed at-risk assumptions				4a		
	b Funding target reflecting at-risk assumptions, but disregarding at-risk status for fewer than five consecutive years and disre				4b		
5	Effective interest rate	<u> </u>					5.46 %
6	Target normal cost				6		7745
	To the best of my knowledge, the information supplied in this schedule and accompan accordance with applicable law and regulations. In my opinion, each other assumption combination, offer my best estimate of anticipated experience under the plan.						
	SIGN HERE					03/19/201	8
	Signature of actuary					Date	
	DANIEL J. VAN MIEGHEM					17-02290)
	Type or print name of actuary				Most	recent enrollmei	nt number
F	PYRAMID PENSION SERVICES					805-845-16	30
	P.O. BOX 12605 SAN DIEGO, CA 92112			Te	elephone	number (includ	ing area code)
	Address of the firm						
If the	e actuary has not fully reflected any regulation or ruling promulga	ted under the statute in c	ompleting	this schedule	e, check	the box and see	e 📗

Р	art II	Begir	ning of Year	Carryov	er and Prefunding I	Balances								
_								(a) Carryover balance (b)			(b) F	refundii	ng bala	nce
7		•	0 , ,		able adjustments (line 13 f	•				0				0
8	Portion e	lected fo	r use to offset pric	r vear's fu	nding requirement (line 35	from prior								
year)0												0		
9	9 Amount remaining (line 7 minus line 8)												0	
10	10 Interest on line 9 using prior year's actual return of 8.46 %												0	
11	•				to prefunding balance:									
				,	88a from prior year)								31	427
					over line 38b from prior y interest rate of 5.5								1	754
				-	dule SB, using prior year's								<u>'</u>	
					ır to add to prefunding balar								33	0 181
	d Portion	n of (c) to	be added to prefe	unding bala	ance									0
12	Other red	ductions i	n balances due to	elections	or deemed elections					0				0
					ine 10 + line 11d – line 12					0				0
	Part III		ding Percenta			,	1				1			
												14	11	3.35%
												15		3.35%
	15 Adjusted funding target attainment percentage								16					
17					less than 70 percent of the							17	111	6.81%
					·	e fulluling tail	gei, e	illei suc	in percentage			- ''		%
	Part IV		tributions and	•	ar by employer(s) and em	nlovoos:								
10	(a) Date		(b) Amount p		(c) Amount paid by		Date		(b) Amount	paid by	(0	:) Amou	nt paid	by
1)	MM-ÓD-Y`		employer		employees			D-YYYY) employer(s)			employees			
						-								
						Totals >	•	18(b)			0 18(c)			0
19	Discount	ed emplo	over contributions	- see instr	uctions for small plan with	a valuation of	date a	. ,	beginning of the	vear:	.,			
		•			num required contributions				Г	19a				0
	b Contrib	outions m	nade to avoid restr	ictions adj	usted to valuation date					19b				0
	C Contrib	outions all	ocated toward min	imum requi	red contribution for current y	year adjusted	to val	uation d	ate	19c				0
20	Quarterly	contribu	tions and liquidity	shortfalls:	-				<u>'</u>					
	a Did the	e plan ha	ve a "funding sho	rtfall" for th	e prior year?								Yes	X No
	b If line	20a is "Y	es," were required	quarterly	installments for the curren	t year made	in a ti	mely ma	anner?				Yes	No
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table a	as applicable	:							
		(4) 4			Liquidity shortfall as of e	nd of quarte	r of th					(4)		
		(1) 1s	Ţ		(2) 2nd			(3)	3rd			(4) 4th	l	

P	art V	Assumpti	ons Used to Determin	e Funding Target and Ta	rget Normal Cost		
21	Discount	rate:					
	a Segme	ent rates:	1st segment: 4.16%	2nd segment: 5.72%	3rd segment: 6.48 %	ı	N/A, full yield curve used
	b Applica	able month (er	nter code)			21b	4
22	Weighted	average retire	ement age			22	62
23	Mortality	table(s) (see	instructions) X Pres	scribed - combined Pre	scribed - separate	Substitu	ute
Pa	art VI	Miscellane	ous Items				
24		-	-	arial assumptions for the current			· · · <u> </u>
25	Has a me	thod change l	been made for the current pla	n year? If "Yes," see instructions	regarding required attach	ment	X Yes No
26	Is the pla	n required to p	provide a Schedule of Active F	Participants? If "Yes," see instruc	ctions regarding required a	attachmen	ıtYes X No
27				er applicable code and see instruc		27	
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contributio	ns For Prior Years		
28	Unpaid m	inimum requir	red contributions for all prior y	ears		28	0
29				unpaid minimum required contrib		29	0
30	Remainin	g amount of u	unpaid minimum required cont	ributions (line 28 minus line 29)		30	0
Pa	art VIII	Minimum	Required Contribution	n For Current Year			
31	Target no	ormal cost and	d excess assets (see instruction	ons):			
	a Target r	normal cost (li	ne 6)			31a	7745
	b Excess	assets, if app	olicable, but not greater than li	ne 31a		31b	7745
32	Amortizat	ion installmen	nts:		Outstanding Bala	nce	Installment
	a Net sho	ortfall amortiza	ation installment			0	0
					-	0	0
33	If a waive (Month _	r has been ap D	pproved for this plan year, enter ay Year	er the date of the ruling letter gran) and the waived amount	nting the approval	33	
34	Total fund	ding requireme	ent before reflecting carryover	/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	0
				Carryover balance	Prefunding balar	nce	Total balance
35			se to offset funding				0
36	Additiona	I cash require	ment (line 34 minus line 35)			36	0
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjuste	d to valuation date (line	37	0
38	Present v	alue of excess	s contributions for current yea	r (see instructions)			
	a Total (e	excess, if any,	of line 37 over line 36)			38a	0
	b Portion	included in lir	ne 38a attributable to use of p	refunding and funding standard c	arryover balances	38b	0
39	Unpaid m	inimum requir	red contribution for current year	ar (excess, if any, of line 36 over	line 37)	39	0
40	Unpaid m					40	0
Pa	rt IX	Pension	Funding Relief Under	Pension Relief Act of 201	10 (See Instructions	5)	
41	If an elect	ion was made	e to use PRA 2010 funding rel	ief for this plan:			
	a Schedu	le elected					2 plus 7 years 15 years
	b Eligible	plan year(s) f	for which the election in line 4	1a was made		20	08 2009 2010 2011
42	Amount o	f acceleration	adjustment			42	
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43	

McCormack Intellectual Property Law Busin

Cash Balance Plan Plan Year: 10/17/2017

Plan Number: 002

EIN: 68-0599960

Statement of Actuarial Assumptions/Methods

Schedule SB, Part V

1. Funding Method As Prescribed in IRC Section 430

2. Interest Rates for Funding 4 Lookback Months Prior to End of Plan Year

		<u>Current</u>	<u>Average</u>	or Minimum	
Years 0-5	Segment Rate 1	1.71%	4.62%	4.16%	
Years 6-20	Segment Rate 2	3.83%	6.35%	5.72%	
Years Over 20	Segment Rate 3	4.75%	7.20%	6.48%	

3. Mortality for Funding

Pre-Retirement None

Post-Retirement Projection Based on Projection Scale AA

and the RP-2000 Static Combined Male and Static Combined Female Mortality Table

4. Interest Rates per Internal Revenue Code 12 Lookback Months Prior to End of Plan Year

 Years 0-5
 Segment Rate 1
 1.57%

 Years 6-20
 Segment Rate 2
 3.45%

 Years > 20
 Segment Rate 3
 4.39%

5. Mortality per Internal Revenue Code

Pre-Retirement None

Post-Retirement Applicable Mortality Table from Rev. Rul. 2006-67 - Unisex

6. Interest Rates for Plan Actuarial Equivalence

Pre-Retirement 5.00% Post-Retirement 5.00%

7. Mortality for Plan Actuarial Equivalence

Pre-Retirement None

Post-Retirement Applicable Table for Plan Year under IRC 417(e)

8. Assumptions for 410(b) and 401(a)(4) Testing and Compliance

Pre-Retirement Interest 8.50%
Post-Retirement Interest 7.50%
Pre-Retirement Mortality None

Post-Retirement Mortality 1983 Indivudual Annuity Table for Females

Testing Age Normal Retirement Age
Permissively Aggregated Plans Tested as Single Plan

Note: These Assumptions are Utilized to Determine Compliance and, in Order to Pass Testing Might be Changed for This Plan Year or any Other Plan Year

9. Benefit Form for Funding Lump Sum

Assumed Retirement Age Normal Retirement Age

11. Effective Interest Rate

This Year 5.46% Last Year 5.58%

12. Actual Interest Rate

This Year -20.65% Last Year 8.46%

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Cabor

Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed 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 Orde (the Orde)

OMB Nos. 1210-0110 1210-0089 2017

Employou Benodis Security Administration	-		Revenue C	bde (the Code	}.	1	Public Inspection
Peneton Benefit Guaranty Corporation	F Co	mpiete all entries in	accordance	ance with the instructions to the Form 5500			, , , , , , , , , , , , , , , , , , , ,
Part Annual Report	Identifica	tion Information					
For calendar plan year 2017 or fi			01/01/2	017	and ending		11/2017
A This return/report is for:		-employer plan	Hat of p	articipating em	an (not multiemployer) (f iployer information in acc	flers check cordance w	ing this box must atlach a ith the form instructions.)
B This return/report is		articipant plan	a foreig				
	===	retum/report		return/report	e in allegations	4	
	l an amer	nded return/report	a short	len year retun	n/report (less than 12 mc	mus)	
C Check box if filing under:	Form 55		<u> </u>	ic extension	[DFVC p	rogram
	- Land	extension (enter desc					
Part II Basic Plan Info	rmation-	enter all requested in	formation			1b Thre	o dinit
1a Name of plan McCormack Intellectu	al Prope	rtv Law Busi	ness Law	. P.S. Ca	ash Balance		number 002
Plan	105-				ļ	1c Effec	tive date of plan
Za Pian sponsor's name (emplo	yer, if for a s	ingle-employer plan)	<u>— разлачий и под не</u>			2b Emp	01/2012 loyer Identification Number
Malling address (include roo City or town, state or province	m. aot., suite	no, and street, or P.0	D. Box)	i toinn see inst	rictions)		68-0599960
McCormack Intellect	al Prop	erty Law Bus:	iness La	y PS	,	206	nsor's telephone number 381-8868
300 Queen Anne Ave.	N, Ste.	400				2d Busi 5411	ness code (see instructions) 10
			•				
Seattle	WA	98109-451					
3a Plan administrator's name a	nd address	Same as Plan Spo	nsor.			3b Adm	inistrator's EIN
							Inistrator's telephone number
4 If the name and/or EIN of the this plan, enter the plan spo	e pizh spons naor's name	or or the plan name h , EIN, the plan name	see changed and the plan	ince the last r tumber from t	etum/report filed for he last retum/report.	4b EIN	
a Sponsor's name		` '				4d PN	
C Plan Name					i)	
				<u> </u>			
5a Total number of participants						- 6a	3
b Total number of participants	at the end o	f the plan year	***************		**********************	5b	0
 Number of participants with complete this item) 	account bale	inces as of the end of	The plan yea	r (only defined	i contribution plans	5c	
d(1) Total number of active pa	rticipants at	the beginning of the p	lan year	<u>.</u>	/*************************	5d(1)	3
d(2) Total number of active pa	its atmosphera	the end of the plan ye	9ar		*******	5d(2)	0
 Number of participants who 	terminated	employment during th	e plan year i	ith accrued be	enefits that were less	5e	0
than 100% vested	or incomple	te filing of this retu	rn/report wil	be assessed	uniess reasonable ca	use is est	ablished.
Under penalties of perjury and o SB or Schedule MB completed a bellef, it is true, correct, and com-	nd signed by	s set forth in the instru an enrolled actuary,	elions, i dec as well as th	e electronic ve	ession of this return/report	nt, and to the	arry, ir eppiicable, a octioode ne best of my knowledge and
			(K)	7/187	Timothy McCor	mack	
HERE	dministrato	F	Da		, <u> </u>		as plan administrator
Signature of plan							
THERE SIZE Signature of employees	n/Atinian an	OBBOC	Da	ie.	Enter name of Individ	lual signing	as employer of plan sponsor
For Paperwork Reduction Act Noti	os, sea the in	structions for Form 550					Form 5500-SF (2017) v.170203

Form	5500.	SF.	2017
2 (3) 115	::::::::::::::::::::::::::::::::::::::	. 75	ZU11

Page 2	2
--------	---

Hybritans and Lindbillies with the plan cannot use form 5500-5F and must instead use Form 5500-5F and must	6a	Were all of the plan's assets during the plan year invested in eligib	ole assets	? (See instructions.)					X Y	es 📗	No
C if the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	b	b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								es 🗌	No
Fire Schecked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instruct Part III	c								□ Not d	stormir	204
Part III Financial Information T Plan Assets and Liabilities (a) Beginning of Year (b) End of Year a Total plan assets	Ű										
The Plan Assets and Liabilities (a) Beginning of Year (b) End of Year and Total plan assets. Total plan assets. Total plan ilabilities. Total plan plan plan year. Total plan ilabilities. Total plan plan year. Total plan ilabilities. Total plan plan year. Total plan ilabilities. Total plan plan year. Total plan plan plan year. Total	,		10 7 15 00 1	viciniaisi iiiing for this p	nais y Cc	''			(000 1130		13.)
a Total plan assets	Pa	art III Financial Information		·ş							
b Total plan liabilities	7	Plan Assets and Liabilities		(a) Beginning	of Year	.		(b) End	of Year		
C Net plan assets (subtract line 7b from line 7a)	a	Total plan assets	7a		407,	851					(
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers	b	Total plan liabilities	. 7b			0					(
a Contributions received or receivable from: (1) Employers	<u> </u>	Net plan assets (subtract line 7b from line 7a)	7c		407,	851					(
(1) Employers 8a(1) 0 (2) Participants 8a(2) 0 (3) Other s (including rollovers) 8a(3) 0 (3) Other income (loss) 8a(3) 0 (5) Other income (loss) 8a(3) 8a(3) 0 (6) Dother income (loss) 8a(3) 8a(3) 0 (7) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 53,174 (8) Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 453,932 (9) Certain deemed and/or corrective distributions (see instructions) 8e 0 (1) Certain deemed and/or corrective distributions (see instructions) 8e 0 (1) Total expenses (add lines 8d, 8e, 8f, and 8g) 8f 7,093 (1) Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 46 (1) Net income (loss) (subtract line 8h from line 8c) 8i 453 (2) Transfers to (from) the plan (see instructions) 8g 0 (3) Depart IV Plan Characteristics (4) Plan Characteristics (5) If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: (5) 1C (6) During the plan year: (6) A Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) (6) Was there a rainure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) (6) Was there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6c Was the plan covered by a fidelity bond? 6	8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt			(b) ·	Total		
(3) Others (including rollovers). (3) Others (including rollovers). (3) Others (including rollovers). (4) Other income (loss). (5) Other income (loss). (6) Benefits paid (including direct rollovers and insurance premiums to provide benefits). (7) Otal income (losd lines 8a(1), 8a(2), 8a(3), and 8b). (8) Section demet and/or corrective distributions (see instructions). (8) Other expenses and and/or corrective distributions (see instructions). (8) Other expenses and and/or corrective distributions (see instructions). (8) Other expenses and dilines 8d, 8e, 8f, and 8g). (9) Total expenses (add lines 8d, 8e, 8f, and 8g). (1) Total expenses (add lines 8d, 8e, 8f, and 8g). (2) Other expenses (add lines 8d, 8e, 8f, and 8g). (3) Other expenses (add lines 8d, 8e, 8f, and 8g). (4) Other expenses (add lines 8d, 8e, 8f, and 8g). (8) Other expenses (add lines 8d, 8e, 8f, and 8g). (8) Other expenses (add lines 8d, 8e, 8f, and 8g). (8) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (1) Total expenses (add lines 8d, 8e, 8f, and 8g). (2) Other expenses (add lines 8d, 8e, 8f, and 8g). (3) Other expenses (add lines 8d, 8e, 8f, and 8g). (4) Other expenses (add lines 8d, 8e, 8f, and 8g). (6) Other expenses (add lines 8d, 8e, 8f, and 8g). (8) Other expenses (add lines 8d, 8e, 8f, and 8g). (8) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (9) Other expenses (add lines 8d, 8e, 8f, and 8g). (1) Other expenses (add lines 8d, 8e, 8f, and 8g). (1) Other expenses (add lines 8d, 8e, 8f, and 8g). (1) Other expenses (add lines 8d, 8e, 8f, and 8g). (2) Other expenses (add lines 8d, 8e, 8f, and 8g). (3) Other expenses (add lines 8d, 8e, 8f, and 8g). (4) Other expenses (add lines 8d, 8e, 8f, and 8g). (8) Ot	а 		8a(1)			0					
b Other income (loss)		(2) Participants	8a(2)			0					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 5 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 453, 932 e Certain deemed and/or corrective distributions (see instructions) 8e 0 f Administrative service providers (salaries, fees, commissions) 8f 7, 093 g Other expenses 9d 9 0 h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 946 i Net income (loss) (subtract line 8h from line 8c) 8i 9 0 Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1 C b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year: 9 Yes No Amount a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 40 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fidelity bond? 60 C Was the plan covered by a fid		(3) Others (including rollovers)	8a(3)			0					
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). e Certain deemed and/or corrective distributions (see instructions) 8e	b	Other income (loss)	8b		53,	174					
e Certain deemed and/or corrective distributions (see instructions)	С									53,	174
f Administrative service providers (salaries, fees, commissions)	d 	d Benefits paid (including direct rollovers and insurance premiums									
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions) 8e 0									
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	7,	093							
i Net income (loss) (subtract line 8h from line 8c) 8i -40 j Transfers to (from) the plan (see instructions) 8j 0 Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1 C If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year: Yes No Amount a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X C Was the plan covered by a fidelity bond? 6	g										
Transfers to (from) the plan (see instructions). Part IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1 C If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program). D Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.). C Was the plan covered by a fidelity bond? 10 C S S S S S S S S S S S S S S S S S S	h										025
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1C b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year: Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	i	Net income (loss) (subtract line 8h from line 8c)	8i						-	407,	851
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1C If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	j	Transfers to (from) the plan (see instructions)	8i			0					
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) c Was the plan covered by a fidelity bond? 10c X 6							***************************************				
Part V Compliance Questions 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) c Was the plan covered by a fidelity bond? 100 100 100 100 100 100 100 1	9a		feature co	odes from the List of Pl	an Cha	racteri	stic Co	des in the ins	tructions:		
During the plan year: Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) Was the plan covered by a fidelity bond? Yes No Amount X X	b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Char	acterist	lic Cod	les in the instr	uctions:		
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	Pai	rt V Compliance Questions				••••			******		
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10	During the plan year:			***************************************	Yes	No	***************************************	Amount	***************************************	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction	400		х				
C Was the plan covered by a fidelity bond?	b	b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions									
	С	2. Most the plan account by a fidelity band?							•	60,	000
by fraud or dishonesty?	d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			Х				*		
Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som	10e		Х						
f Has the plan failed to provide any benefit when due under the plan?	f	Has the plan failed to provide any benefit when due under the plan	n?	• • • • • • • • • • • • • • • • • • • •	10f		Х				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	g	J Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	end.)	10g		Х				
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instru	uctions and 29 CFR	10h		Х				
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	i	i If 10h was answered "Yes," check the box if you either provided the required notice or one of the									

_			
Form	5500	-SE	2017

		_
_	^	
Page		

Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)									
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		11a		0					
12										
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					***************************************				
	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver	ons, and	d enter t Day		of the lett Year	er ruling				
If	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			,						
<u>b</u>	Enter the minimum required contribution for this plan year		12b							
с	Enter the amount contributed by the employer to the plan for this plan year		12c							
d	d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)									
<u>e</u>	e Will the minimum funding amount reported on line 12d be met by the funding deadline?									
Part	/II Plan Terminations and Transfers of Assets									
13a	Has a resolution to terminate the plan been adopted in any plan year?	••••		X Yes		Vo.				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a			C				
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought ut control of the PBGC?	nder the		[X Yes [] No				
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	e plan(s)) to							
1	3c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3) PN(s)				

	l de la companya de									

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Repetit Guaranty Corne

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2017

OMB No. 1210-0110

This Form is Open to Public Inspection

- ension benefit quaranty corporation	▶ File a	s an attach	ment to Form	1 5500 or	5500-SF.			
For calendar plan year 2017 or fiscal	plan year beginning	01/01			and ending)	10/17/20	17
Round off amounts to nearest d								
Caution: A penalty of \$1,000 will to	be assessed for late filing	of this report	t unless reaso	nable cau	use is established	l.		
A Name of plan McCormack Intellectu Cash Balance Plan	al Property Law	Busines	ss Law, 1	P.S.	B Three-dig plan num		ı) •	002
C Plan sponsor's name as shown on McCormack Intellectu			gg I aw	n e	D Employer 68-059996		ation Number (E	EIN)
E Type of plan: X Single Multip					X 100 or fewer		-500 \(\precedent \) More th	on 500
Part I Basic Information	io / Walapio B	•	1 not year pi	ari 3126. [A 100 of fewer	<u> </u>	-500 Mole til	an 500
1 Enter the valuation date:	Month 01	Day 01	Year	2017				
2 Assets:	WOTHIT	Day	rear		•	*		
a Market value						2a		406,632
b Actuarial value						2b		
3 Funding target/participant count				(1)	Number of		sted Funding	406,632 (3) Total Funding
a For retired participants and ber	neficiaries receiving paym	ent			articipants 0		Target	Target 0
b For terminated vested participation					0		0	
C For active participants					3		358,740	358,740
d Total					3		358,740	358,740
4 If the plan is in at-risk status, che							330,710	330,710
a Funding target disregarding pro				L		4a		
b Funding target reflecting at-risk status for fewer than five conse	assumptions, but disrega	ırdina transit	tion rule for pla	ans that h	ave been in at-ri	sk		
5 Effective interest rate								5.46%
6 Target normal cost						6		7,745
Statement by Enrolled Actuary To the best of my knowledge, the information s accordance with applicable law and regulations combination, offer my best estimate of anticipa	s. In my opinion, each other assum	npanying schedu ption is reasona	ules, statements a able (taking into acc	nd attachmer count the exp	nts, if any, is complete perience of the plan ar	and accu d reasona	rate. Each prescribed ble expectations) and	assumption was applied in such other assumptions, in
HERE							03/19/20	18
Daniel J. Van Mieghem	Signature of actuary						Date 1702290	
Type Pyramid Pension Service:	e or print name of actuary					Most	recent enrollmer	t number
P.O. Box 12605	Firm name				Tel	ephone	number (includi	ng area code)
San Diego CA 9	92112 Address of the firm			-	_			
If the actuary has not fully reflected any		lasted unds	ur the statute !-	n nomalet	ing this cabadala	ab = = 1	the have and	
instructions	regulation of ruling profite	igated unde	i iiie sialule II	complet	ing this schedule	, cneck	the box and see	

	Schedu	ule SB (F	orm 5500) 2017	<u> </u>		Pag	e 2 -						
Р	art II	Begir	nning of Year	Carryov	ver and Prefunding Ba	alances							
7		•	0 ,		cable adjustments (line 13 fro		(a) C	arryover balance	0	(b) F	refundi	ng bala	ance 0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)												
9									0				0
10					urn of <u>8.46</u> %				0				0
11					to prefunding balance:								
	a Presen	t value c	of excess contribut	ions (line	38a from prior year)								31,427
					a over line 38b from prior yea e interest rate of5 . 58º								1,754
	b(2) Inte	erest on l	line 38b from prior	year Sch	edule SB, using prior year's a	actual							
					ar to add to prefunding balance								0
			0 0		lance								33,181
40									0				0
					or deemed elections				0				0
					line 10 + line 11d – line 12).				U				
	Part III		ding Percenta								14	111	3.35%
					e						15		3.35%
	Prior yea	r's fundir	ng percentage for	purposes	of determining whether carry	over/prefundi	ng balance	es may be used to i	educe cı		16		5.81%
17					s less than 70 percent of the					-	17		%
P	Part IV	Con	tributions and	d Liauia	dity Shortfalls			-					
					ear by employer(s) and employer	oyees:							
	(a) Date	;	(b) Amount p	aid by	(c) Amount paid by	(a) Da		(b) Amount pai		(c) Amou		d by
(MM-DD-YY	(YY)	employer	(s)	employees	(MM-DD-	YYYY)	employer(s)		empl	oyees	
-													
						Totals ▶	18(b)		0	18(c)			0
										.0(0)			
19		•	•		ructions for small plan with a								
	_				mum required contributions f				9a 9b				0
					justed to valuation date uired contribution for current ye			-	9c				0
20			itions and liquidity			ai aujusieu i0	valuatiOHU	αισ I					0
_0	,				he prior year?							Yes	X No
			_		installments for the current y							Yes	□ No
					mplete the following table as		ory 1110					. 55	□
					Liquidity shortfall as of end		f this plan	year					
		(1) 1s	t		(2) 2nd		(3)	3rd			(4) 4th	1	

P	art V	Assumpti	ons Used to De	termine	Funding Target an	d Targ	et Normal Cost								
21	Discount	rate:													
	a Segment rates: 1st segment: 2nd segment: 3rd segment: 4 . 16 % 5 . 72 % 6 . 48 %										N/A, full yield curve used				
	b Applica	able month (er	nter code)					21 b						4	
22	Weighted	l average retire	ement age					22						62	
23	Mortality	table(s) (see	instructions)	X Preso	cribed - combined	Prescr	ibed - separate	Subs	stitute						
Pa	art VI	Miscellane	ous Items												
24		•	•		arial assumptions for the c		•			-	· —		s X N	No	
25	Has a me	thod change l	been made for the cu	ırrent plan	year? If "Yes," see instru	uctions re	garding required attach	ment			X	Yes	3 N	No	
26	Is the pla	n required to p	orovide a Schedule o	of Active Pa	articipants? If "Yes," see	instructio	ns regarding required a	ittachm	ent			Yes	s X N	No	
27		-	-		applicable code and see			27							
P	art VII	Reconcilia	ation of Unpaid	Minimu	ım Required Contri	butions	For Prior Years								
28	Unpaid m	inimum requir	ed contributions for	all prior ye	ears			28						0	
29					npaid minimum required o			29						0	
30					ibutions (line 28 minus line			30						0	
Pa	Part VIII Minimum Required Contribution For Current Year														
31	Target no	ormal cost and	d excess assets (see	instruction	ns):										
	a Target i	normal cost (li	ne 6)					31a	1				7,7	45	
	b Excess	assets, if app	licable, but not great	er than lin	e 31a			31b)				7,7	45	
32	32 Amortization installments: Outstanding Balance Installment														
	_					-			0					0	
	b Waiver amortization installment									0					
					r the date of the ruling lett) and the waived ame			33							
34	Total fund	ding requireme	ent before reflecting	carryover/ _[prefunding balances (lines	s 31a - 31	b + 32a + 32b - 33)	34						0	
					Carryover balance)	Prefunding balar	nce		To	tal ba	lance	,		
35			se to offset funding											0	
36	Additiona	l cash require	ment (line 34 minus	line 35)				36						0	
37															
38	Present v	alue of excess	s contributions for cu	rrent year	(see instructions)										
	a Total (e	excess, if any,	of line 37 over line 3	6)				38a	l					0	
	b Portion	included in lin	ne 38a attributable to	use of pre	efunding and funding stan	dard carr	yover balances	38b)					0	
39	Unpaid m	inimum requir	ed contribution for c	urrent yea	r (excess, if any, of line 36	over line	e 37)	39						0	
40	Unpaid m	1						40						0	
Pa	rt IX	Pension	Funding Relief	Under P	Pension Relief Act o	of 2010	(See Instructions	5)							
41	If an elect	ion was made	to use PRA 2010 fu	nding relie	ef for this plan:										
	a Schedu	ile elected								plus 7 yea	rs	15	years		
	b Eligible	plan year(s) f	or which the election	in line 41	a was made				2008	2009	20	10	2011		
			-					42	\perp						
43	Excess in	stallment acce	eleration amount to b	e carried	over to future plan years			43							

McCormack Intellectual Property Law Business Law, P.S.

Cash Balance Plan

Plan Number: 002

EIN: 68-0599960

2017 Schedule SB, Line 22 - Description of Weighted Average Retirement Age

Valuation Date: 01/01/2017

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of their assumed retirement age.

McCormack Intellectual Property Law Busin Cash Balance Plan

Plan Number: 002

EIN: 68-0599960

Summary of Plan Provisions

Schedule SB, Part V

Plan Year: 10/17/2017

1. Plan Effective Date January 01, 2012

2. Valuation Date January 1, 2017

3. Plan Year From January 01 to October 17

4. Eligibility All Employees not Excluded by Class are eligible to enter on the

January 01 or July 01 Coincident with or Next Following

the Completion of the Following Requirements:

12 Months of Service Attainment of Age 21

Union Employees and Non-Resident Aliens are Excluded.

5. Normal Retirement Age All Participants are Eligible to Retire on the Later of:

Attainment of Age 62

Completion of 5 Years of Participation

6. Normal Retirement Benefit A benefit based upon the Actuarial Equivalent of a Notional Account Balance at Normal Retirement with 5.0% Notional Interest credited to the following annual rate of contributions.

The Following Percent of Compensation limited as Indicated by the Dollar Amount

Group	% of Comp		\$ Amount
Group 1	34.00%	Maximum	\$85,000.00
Group 2	5.00%	Maximum	\$2,200.00

7. Years Excluded Years Prior to a Participant's Entry Date are Excluded

8. Normal Form Of Benefit An Annuity Payable for the Life of the Participant

9. Termination BenefitsUpon Termination of Participation for a Reason other than Death, Disability or Retirement, a Participant is Entitled to a Portion of the Earned to Date

Actuarial Equivalent of the Accrued Benefit in Accordance with

the Following Vesting Schedule:

Credited Years	Vested Percent
1	0
2	0
3	100
4	100
5	100
6	100

Credited Years are Plan Years Excluding the Following:

Years with Less Than 1000 Hours Years Before the Effective Date of the Plan

10. Death Benefit 100% of the Actuarial Equivalent of the Accrued Benefit Earned to the Date of Death

McCormack Intellectual Property Law Business Law, P.S.

Cash Balance Plan

Plan Number: 002

EIN: 68-0599960

2017 Schedule SB, Line 25 - Change in Method

Valuation Date: 01/01/2017

The Valuation Dtae is changed as per 1.430(g)-1(b)(2)(i). This is a short year due to termination.