

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div> This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>	
A	This return/report is for: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☐ a multiemployer plan </div> <div> ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) </div> </div> <div style="margin-top: 5px;"> ☒ a single-employer plan <div style="margin-left: 100px;">☐ a DFE (specify) _____</div> </div>
B	This return/report is: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☐ the first return/report ☐ an amended return/report </div> <div> ☐ the final return/report ☐ a short plan year return/report (less than 12 months) </div> </div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☒ Form 5558 ☐ special extension (enter description) </div> <div> ☐ automatic extension </div> <div> ☐ the DFVC program </div> </div>

Part II	Basic Plan Information—enter all requested information						
1a	Name of plan <u>PACIFIC OFFSHORE LABOR COMPANY RETIREMENT PLAN</u>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1b</td> <td>Three-digit plan number (PN) ▶ <u>002</u></td> </tr> <tr> <td>1c</td> <td>Effective date of plan <u>02/01/2005</u></td> </tr> </table>	1b	Three-digit plan number (PN) ▶ <u>002</u>	1c	Effective date of plan <u>02/01/2005</u>		
1b	Three-digit plan number (PN) ▶ <u>002</u>						
1c	Effective date of plan <u>02/01/2005</u>						
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PACIFIC OFFSHORE LABOR COMPANY</u> <u>5847 SAN FELIPE</u> <u>SUITE 3300</u> <u>HOUSTON, TX 77057</u>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2b</td> <td>Employer Identification Number (EIN) <u>98-0636666</u></td> </tr> <tr> <td>2c</td> <td>Plan Sponsor's telephone number <u>713-789-1400</u></td> </tr> <tr> <td>2d</td> <td>Business code (see instructions) <u>213110</u></td> </tr> </table>	2b	Employer Identification Number (EIN) <u>98-0636666</u>	2c	Plan Sponsor's telephone number <u>713-789-1400</u>	2d	Business code (see instructions) <u>213110</u>
2b	Employer Identification Number (EIN) <u>98-0636666</u>						
2c	Plan Sponsor's telephone number <u>713-789-1400</u>						
2d	Business code (see instructions) <u>213110</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.

SIGN HERE	Filed with authorized/valid electronic signature.	07/17/2018	KURT BASLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/17/2018	KURT BASLER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 202
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1) 87	
a(2) Total number of active participants at the end of the plan year	6a(2) 76	
b Retired or separated participants receiving benefits	6b 5	
c Other retired or separated participants entitled to future benefits	6c 100	
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 181	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 1	
f Total. Add lines 6d and 6e	6f 182	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 154	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2J 2S 2T		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning **01/01/2017** and ending **12/31/2017**

A Name of plan PACIFIC OFFSHORE LABOR COMPANY RETIREMENT PLAN	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 PACIFIC OFFSHORE LABOR COMPANY	D Employer Identification Number (EIN) 98-0636666

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
VANGUARD MARKETING CORP	100 VANGUARD BLVD MALVERN, PA 19355

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
JANUS FUNDS	PO BOX 55932 BOSTON, MA 02205

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DODGE AND COX	BOSTON FINANCIAL DATA SERVICES BOSTON, MA 02266

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PIMCO FUNDS DIST INST	PO BOX 55060 BOSTON, MA 02205

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

LOOMIS SAYLES

PO BOX 219594
KANSAS CITY, MO 64121

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

THE HARTFORD FINANCIAL SERVICES GRO

690 ASYLUM AVE
HARTFORD, CT 06115

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

FONTEGRA FUNDS INC

615 EAST MICHIGAN STREET
MILWAUKEE, WI 53202

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

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

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

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

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

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

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

T ROWE PRICE RPS INC

100 EAST PRATT STREET
BALTIMORE, MD 21202

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 25 28 37 38 49 50 52 59 62 64 65	NONE	19492	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LJ MOSBY P.C.

11511 KATY FREEWAY
SUITE 590
HOUSTON, TX 77079

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	9000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T ROWE PRICE RPS INC	15 21 25 28 37 38 49 50 52 59 62 64 65	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.	
DODGE AND COX INTL STOCK FUND BOSTON FINANCIAL DATA SERVICES PO BOX 8422 BOSTON, MA 02266	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.1%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T ROWE PRICE RPS INC	15 21 25 28 37 38 49 50 52 59 62 64 65	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS HENDERSON SHORT TERM BOND T PO BOX 55932 BOSTON, MA 02205	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T ROWE PRICE RPS INC	15 21 25 28 37 38 49 50 52 59 62 64 65	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.	
LOOMIS SAYLES CORE PLUS BOND Y PO BOX 219594 KANSAS CITY, MO 64121	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.2%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T ROWE PRICE RPS INC	15 21 25 28 37 38 49 50 52 59 62 64 65	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.	
HARTFORD EQUITY INCOME Y 690 ASYLUM AVE HARTFORD, CT 06115	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.1%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2017</div> This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan PACIFIC OFFSHORE LABOR COMPANY RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
---	---	---------------------------------------

C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PACIFIC OFFSHORE LABOR COMPANY	D Employer Identification Number (EIN) 98-0636666
--	---

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
--------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP STABLE VALUE COMMON TRUST FUND

b Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 52-1309931-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4937194
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP BLUE CHIP GROWTH TRUST

b Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 80-0470272-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2074459
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP U.S. MID-CAP GROWTH EQUITY TR

b Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-2425738-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
--	--	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>PACIFIC OFFSHORE LABOR COMPANY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PACIFIC OFFSHORE LABOR COMPANY</u>	D Employer Identification Number (EIN) <u>98-0636666</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	336327	147457
	(9) Value of interest in common/collective trusts.....	1c(9)	10242371	7011653
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	12170259	15022445
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	22748957 22181555
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	22748957 22181555

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
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers)	2a(1)(C)	
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	0
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	6187
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	6187
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	802821
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	802821
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1127640
(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)		1383039
c Other income	2c		26939
d Total income. Add all income amounts in column (b) and enter total.....	2d		3346626

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3885536	
(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)		3885536
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)	9000	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	19492	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		28492
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3914028

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-567402
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: LJ MOSBY, P.C.

(2) EIN: 84-1656069

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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		20000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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.)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan PACIFIC OFFSHORE LABOR COMPANY RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PACIFIC OFFSHORE LABOR COMPANY		D Employer Identification Number (EIN) 98-0636666
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 52-1481931		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No		
11 a Does the ESOP hold any preferred stock? Yes No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2017 v. 170203		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Pacific Offshore Labor Company Retirement Savings Plan

EIN 98-0636666 Plan Number 002

**Financial Statements and Supplemental Schedules
December 31, 2017**

Pacific Offshore Labor Company Retirement Savings Plan

Table of Contents

December 31, 2017

	Page(s)
Report of Independent Auditors	1-2
Financial Statements	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits.....	4
Notes to Financial Statements.....	5-11
Supplemental Schedules*	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)	12

* Other supplemental schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

Report of Independent Auditors

To the Plan Administrative Committee of the Pacific Offshore Labor Company Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Pacific Offshore Labor Company Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 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.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by T. Rowe Price Trust Company (the "Trustee") the Trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the Trustee held the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2017 and 2016 and for the years then ended that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental Schedule of Assets Held at Year End as of December 31, 2017, which is the responsibility of Plan management, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to and we do not express an opinion on this supplemental schedule.

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

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

A handwritten signature in dark ink, appearing to read "J. M. P. C.", is positioned above the date and location. The signature is stylized and cursive.

July 13, 2018
Houston, Texas

Pacific Offshore Labor Company Retirement Savings Plan
Statements of Net Assets Available for Benefits
December 31, 2017 and 2016

	December 31, 2017	December 31, 2016
Investments in mutual funds, at fair value	\$ 15,022,445	\$ 12,170,259
Investments in common collective trust funds, at fair value	2,074,459	4,826,254
Investment in common collective trust funds, at contract value	4,937,194	5,416,117
Notes receivable from participants	<u>147,457</u>	<u>336,327</u>
Total assets	22,181,555	22,748,957
Liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits	<u>\$ 22,181,555</u>	<u>\$ 22,748,957</u>

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

Pacific Offshore Labor Company Retirement Savings Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2017

Additions to net assets attributed to

Investment income

Dividend and interest income \$ 902,402

Interest on loans 6,187

Net appreciation in fair value of investments 2,411,098

Other income 26,939

Total investment income 3,346,626

Contributions

Employee -

Employer =

Total contributions -

Total additions 3,346,626

Deductions

Deductions from assets attributed to

Benefits paid to participants 3,885,536

Administrative expenses 28,492

Total deductions 3,914,028

Net decrease (567,402)

Net assets available for benefits

Beginning of year 22,748,957

End of year \$ 22,181,555

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

Pacific Offshore Labor Company Retirement Savings Plan

Notes to Financial Statements

Year Ended December 31, 2017

1. Description of the Plan

The following brief description of the Pacific Offshore Labor Company Retirement Savings 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

Effective February 1, 2005, the Atwood Oceanics Retirement Plan (the “Retirement Plan”) spun off the participants of the Retirement Plan who are not residents or citizens of the United States of America and who receive no earned income from sources within the United States of America (the “Nonresident Alien Participants”) into the Atwood Oceanics Pacific Retirement Plan, which has been renamed to the Pacific Offshore Labor Company Retirement Savings Plan (the “Plan”). The terms of the Pacific Offshore Labor Company Retirement Savings Plan are substantially identical to those of the Retirement Plan, except that a participant must be a Nonresident Alien within the meaning of the Internal Revenue Code. The Retirement Plan was amended January 27, 2005 to prohibit the participation of Nonresident Aliens in the Retirement Plan after February 1, 2005. Nonresident Alien participant balances were transferred to the Pacific Offshore Labor Company Retirement Savings Plan in connection with this transaction.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Prior to January 1, 2015 an employee could elect to contribute to the Plan effective with the commencement of employment. There is no minimum age requirement.

The Plan Sponsor is Pacific Offshore Labor Company, a subsidiary of Atwood Oceanics, Inc. The Plan is administered by an administrative committee (the “Committee”) which is appointed by the Board of Atwood Oceanics Management, Inc. The Committee is given the powers necessary to carry out the purposes of the Plan.

Effective January 1, 2015, the Plan Sponsor has elected to freeze the Plan (the “Plan Freeze”). As a result, there will be no contributions by participants or the Sponsor related to the Plan for periods subsequent to 2014, and there will be no new participants entering the Plan subsequent to December 31, 2014. Effective January 1, 2015, participants became fully vested in Company contributions in their account. Participants may continue to receive benefit payments under the normal provisions of the Plan.

Contributions

Prior to January 1, 2015, participants could contribute from 1 to 5% of their eligible compensation as defined by the Plan from after tax earnings as a Required Employee Contribution, in order to be eligible to receive matching employer contributions.

Prior to January 1, 2015, participants could elect to make additional voluntary contributions from 1 to 100% of their defined after-tax earnings; however, total employee (required and additional) and employer contributions cannot exceed the required annual IRS limits.

Pacific Offshore Labor Company (the “Company”) previously contributed twice the sum of the participants’ Required Employee Contributions. Prior to January 1, 2014 the Company contributions began upon the completion of six consecutive months of service by an employee. Participants can elect to allocate their contributions, along with Company contributions and earnings thereon, among various mutual funds and collective trust fund options in increments of 10%, up to a maximum of

Pacific Offshore Labor Company Retirement Savings Plan

Notes to Financial Statements

Year Ended December 31, 2017

100%, and can elect to change from one investment option to another with respect to future contributions and also with respect to existing account balances, subject to certain limitations. Participant and Company matching contributions were generally funded into the trust shortly after each pay period.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company contributions and allocations of plan earnings and administrative expenses in accordance with the Plan's provisions. Allocations are based on participant earnings or account balances, as defined. Certain expenses are charged directly to the account of the individual participant initiating certain types of transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants have an immediate 100% vested right in the portion of their account attributable to their contributions. A participant's vested right in the Company's contribution depends on the number of years of service with the Company during which contributions were made to the Plan and any periods of ineligibility mandated by the Plan.

In connection with the Plan Freeze all participants in the Plan became fully vested in Company contributions effective January 1, 2015. Prior to that date the Plan provided for participants to be fully vested in Company contributions after three years of service, with zero vesting prior to that point.

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 participant's account and currently bear interest at 4.25% to 5.25%. The interest rates have been determined as the prime interest rate plus one percent at the inception of the loan. Principal and interest is paid ratably through payroll deductions.

Participants may take out one loan per year, but may have multiple loans outstanding under the Plan up to limited amounts as described above. The Plan has been amended to allow new loans only in the event there would be no more than two loans outstanding after the new loan is issued.

Benefit Payments and Withdrawals

A participant is entitled to withdraw the vested portion of his/her account upon termination of employment or any time thereafter.

A participant, or his/her beneficiary, is entitled to a full distribution of the value of his/her account (including the vested portion of the Company's contributions) in the event of (a) termination of employment, (b) permanent disability prior to retirement or (c) death. Participants retiring may elect to receive payments in a lump sum, or equal payment intervals not to exceed 10 years. Participants whose employment is terminated prior to retirement may elect to receive payments of their vested portion in a lump sum or have their vested portion not subjected to federal tax rolled over into another qualified retirement plan.

A participant may withdraw his/her after tax contributions at any time and can resume making additional contributions at any time while still employed. A participant, however, is allowed only

Pacific Offshore Labor Company Retirement Savings Plan

Notes to Financial Statements

Year Ended December 31, 2017

one withdrawal election a year. Withdrawals before age 59 ½ may be subject to a 10% excise tax in certain circumstances.

Forfeitures

If a participant terminated his/her employment prior to January 1, 2015 before becoming fully vested, the unvested portion of the Company's contributions, together with the earnings thereon, were credited to the Company's forfeiture account. The participant irrevocably forfeits these amounts at such time as he/she incurs five consecutive one-year breaks in service. A one-year break in service occurs when the participant has less than 500 hours of service to the Company in any 12-month period. Forfeitures related to participants who terminate before earning 100% vesting, may be utilized by the Company to reduce Company contributions after a one-year break in service has occurred. The Company is liable for reinstatement of forfeitures and earnings on forfeitures utilized prior to the fifth consecutive one-year break in service of participants who return to service and meet the requirements for reinstatement.

At December 31, 2017 and 2016 forfeited nonvested accounts totaled approximately \$ 17,850 and \$17,500, respectively. These accounts may be used to reduce future employer contributions or pay plan expenses.

Expenses

All administrative expenses are borne by the Plan and its participants unless paid for by the Company, or by Plan forfeitures. Effective July 1, 2012 each participant's account is allocated a portion of the Plan expenses on a fixed dollar basis each quarter. Expense credits may be issued in a subsequent quarter when actual expenses are less than the fixed dollar allocation. Individual participant accounts are charged directly with fees related to certain transactions initiated by the participant. The Company has elected to pay legal and certain administrative fees of the Plan without charge to or reimbursement from the Plan, and those amounts are not reflected in these financial statements.

2. Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation

The Plan's investments are stated at fair value as proscribed by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10 and determined by T. Rowe Price Trust Company (the "Trustee") as of December 31, 2017 and 2016. Mutual funds (issued by registered investment companies) are stated at net asset value for the shares held. The Plan's stable value common collective trust fund is valued at contract value. Other collective trust funds are valued at fair value using net asset value as a practical expedient for fair value as determined and reported by the investment advisor.

Notes Receivable From Participants

Pacific Offshore Labor Company Retirement Savings Plan

Notes to Financial Statements

Year Ended December 31, 2017

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest and are excluded from investments by Accounting Standards Update 2010-25. Delinquent loans are treated as distributions based upon the terms of the Plan document.

Investment income

The Plan presents, in the statement of changes in net assets available for benefits, income earned from investments, which includes interest income, dividend income, other income and net appreciation (depreciation) in the fair value of the plan investments, which consists of realized gains (losses) and unrealized appreciation (depreciation). Fees for investment management and related accounting services to the mutual and common collective trust fund managers and the Trustee result in a reduction in the quoted prices of the investments, therefore reducing the net appreciation in the fair value of investments in the Statement of Changes in Net Assets.

Purchases and sales of securities are recorded on a trade date basis. Interest and dividend income are recorded as earned.

Other Income

Other income represents revenue sharing payments made by the recordkeeper and trustee to the Plan related to revenue those entities receive from mutual funds and common collective trust funds to subsidize the cost of recordkeeping and trust activities. These amounts received by the Plan will be allocated to reduce fees charged to Plan participants. At December 31, 2017 the Plan had \$70,500 of these credits which have not yet been allocated to participant accounts.

Payments of Benefits

Benefits are recorded when paid.

Subsequent Events Updating

The Committee has reviewed and evaluated events subsequent to December 31, 2017 through July 13, 2018, the date the financial statements were available to be issued, for their impact on amounts recorded, and related disclosures, in these financial statements, and incorporated the related effects as appropriate.

Risks and Uncertainties

The Plan provides for various investments in collective trust funds and mutual funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term.

3. Information Certified by the Plan's Trustee (Unaudited)

The Committee has elected the limited scope method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Under this method of compliance, no audit procedures are performed by the Plan's independent auditors with respect to investments and investment related activity information certified by the Trustee.

Pacific Offshore Labor Company Retirement Savings Plan

Notes to Financial Statements

Year Ended December 31, 2017

The Committee has obtained a certification from the Trustee that the following data included in the schedules listed below is complete and accurate. Accordingly, the Plan's independent auditors performed no audit procedures with respect to such information.

- a. Cash and temporary investments, including mutual funds and common collective trusts, as shown in the statement of net assets available for benefits as of December 31, 2017 and 2016.
- b. Dividend income, interest income (except for interest income on participant loans) and net appreciation (depreciation) in fair value of investments as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2017.
- c. All information included in the schedule of assets held at December 31, 2017, as shown in the supplemental schedule (except for participant loan balances).

Fair Values of Financial Instruments

FASB ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between willing participants at the measurement date. FASB ASC 820-10 also establishes a hierarchy for the valuation inputs that emphasizes the use of observable inputs when measuring fair value. A financial instrument categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The fair value hierarchy established by FASB ASC 820-10 is broken down as follows:

Level 1- inputs are based upon unadjusted quoted prices for identical instruments traded in active markets that the Plan has the ability to access.

Level 2- inputs are based upon quoted prices for similar instruments in active markets, quoted prices for similar or identical instruments in inactive markets and valuation techniques for which all significant assumptions are observable in the market can be corroborated by observable market data for substantially the full term of the assets and liabilities.

Level 3- inputs are generally unobservable and reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models and similar valuation techniques.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016:

<u>Fair Value Measurements at December 31, 2017</u>				
	December 31, 2017	Level 1	Level 2	Level 3
Registered investment companies	\$ 15,022,445	<u>\$ 15,022,445</u>	<u>\$ -</u>	<u>\$ -</u>
Investments using NAV as practical expedient for fair value –				
Common collective trusts (a)	2,074,459			
Common collective trusts (b)	<u>4,937,194</u>			
Total investments	<u>\$22,034,098</u>			

Pacific Offshore Labor Company Retirement Savings Plan
Notes to Financial Statements
Year Ended December 31, 2017

	<u>Fair Value Measurements at December 31, 2016</u>			
	December 31, 2016	Level 1	Level 2	Level 3
Registered investment companies	\$ 12,170,259	<u>\$ 12,170,259</u>	\$ -	<u>\$ -</u>
Investments using NAV as practical expedient for fair value –				
Common collective trusts (a)	4,826,254			
Common collective trusts (b)	<u>5,416,117</u>			
Total investments at fair value	<u>\$ 22,412,630</u>			

- (a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.
- (b) In accordance with Subtopic 820-10, investments that were measured at contract value have not been classified in the fair value hierarchy. The amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

The Plan held no Level 3 assets during 2017 or 2016. There were no transfers between Levels.

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

The Plan had no unfunded commitments for further investment in the common collective trusts and redemptions from those funds may be initiated by participants on a daily basis. There is a 12 month redemption notice period for the stable value common collective trust fund as a whole.

4. Investments in Stable Value Common Collective Trust Fund

At December 31, 2017 and 2016, the Plan held investments with a contract value of \$4,937,194 and \$5,416,117, respectively, in the T. Rowe Price Stable Value Common Trust Fund. The crediting interest rate of the fund is typically reset on a quarterly basis, with the crediting rate being driven by the rates on contracts held by the fund and the discount rate (given prevailing market rates) that would generally result in the discounted cash flows approximating contract value. This fund is a diversified pool of investment contracts (“GICs”) of varying maturity, size and yield. The fund also invests in short-term investments and may invest in separate account GICs, synthetic GICs, GIC alternatives and bank investment contracts. The fund also has purchased wrapper contracts which are designed to ensure that withdrawals can occur at contract value despite differences between fair value and contract value at the time due to differences in prevailing interest rates. The number of parties that issue wrapper contracts is limited and there can be no assurance that wrapper contracts will always be available in the future. All of the fund’s investment contracts are fully benefit-responsive. The Trustee has valued this investment using its net asset value of \$1.00 per

Pacific Offshore Labor Company Retirement Savings Plan

Notes to Financial Statements

Year Ended December 31, 2017

share (contract value) as this is the price at which participants may purchase and sell shares of the Fund. The value of these contracts and the T. Rowe Price Stable Value Common Trust Fund may be impacted by the current and future creditworthiness of the financial institutions issuing the related investment contracts, wrappers and guarantees. The Plan must provide 30 days notice to this fund manager prior to the termination of this Plan investment option. Certain other events, deemed improbable of occurring by Plan management, could result in limitations on the ability of the Plan to transact at contract value.

5. Related Party Transactions

The Plan invests in certain investments managed by the Trustee and, as such, these transactions qualify as party-in-interest transactions. Notes receivable from participants, which totaled \$145,457 and \$336,327 at December 31, 2017 and 2016, respectively, also qualify as party-in-interest transactions. Administrative fees paid by participants in 2017 amounted to \$19,492. The Plan also receives revenue sharing payments from an affiliate of the trustee and recordkeeper which are included in Other income and are periodically allocated to the accounts of participants. Fees for investment management and related accounting services to the mutual and common collective trust fund managers and the Trustee result in a reduction in the quoted prices of the investments. These transactions are exempt from the prohibited transactions rules under ERISA.

The Company provides certain administrative support to the Plan with no reimbursement. These expenses are not reflected in these financial statements.

6. Termination of Plan

Although it has not expressed any formal intent to do so, the Company may, at any time, amend, discontinue contributions to, or terminate the Plan subject to the provisions of ERISA (although contributions have been discontinued as of January 1, 2015). If the Plan is terminated, participants become fully vested, and the full value of their accounts will be distributed as directed by the plan document.

7. Federal Income Taxes

The Internal Revenue Service has determined and informed the Sponsor of the Plan by a letter dated March 1, 2013 that the Retirement Plan is designed in accordance with applicable sections of the Internal Revenue Code of 1986, as amended (the "IRC"). The Committee believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Committee and the Plan's tax counsel believe that the Plan is qualified and tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2017, there are no uncertain positions taken, or expected to be taken that would require recognition of liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2014.

Pacific Offshore Labor Company Retirement Savings Plan
Schedule H Line 4(i) Schedule of Assets Held at End of Year
EIN: 98-0636666 PN: 002
Year Ended December 31, 2017

Identity of Issue		Description of Investment	Cost	Current Value
(a)	(b)	(c)	(d)	(e)
Collective trust funds				
*	T. Rowe Price	Stable Value Fund – N	(**)	\$ 4,937,194
*	T. Rowe Price	Blue Chip Growth Trust T5	(**)	2,074,459
Mutual funds				
	Loomis Sayles	Core Plus Bond Fund Y	(**)	372,075
	PIMCO	All Asset Fund Institutional	(**)	507
*	T. Rowe Price	Government Money Fund	(**)	70,510
*	T. Rowe Price	New Horizons Fund	(**)	5,909,760
	Dodge & Cox	International Stock Fund	(**)	1,096,831
	Frontier	Phocas Small Cap Value Fund	(**)	1,513,085
	Hartford	Equity Income Fund Y	(**)	478,331
	Vanguard	Institutional Index	(**)	680,404
	Vanguard	FTSE All World EX-US Index Adm	(**)	774
	Vanguard	Ext Markets Index	(**)	1,487
	Vanguard	Target Retirement Income Inv	(**)	330,572
	Vanguard	Retirement Date 2015 Fund Inv	(**)	510,591
	Vanguard	Retirement Date 2020 Fund Inv	(**)	1,335,953
	Vanguard	Retirement Date 2025 Fund Inv	(**)	467,045
	Vanguard	Retirement Date 2030 Fund Inv	(**)	1,248,967
	Vanguard	Retirement Date 2035 Fund Inv	(**)	290,909
	Vanguard	Retirement Date 2040 Fund Inv	(**)	578,403
	Vanguard	Retirement Date 2045 Fund Inv	(**)	88,674
	Vanguard	Retirement Date 2050 Fund Inv	(**)	47,565
*	Participant loans	to be repaid at interest rates of 4.25 to 5.25% with maturity dates through 2022	0	147,457
				<u>\$ 22,181,555</u>

* Party in interest to the Plan.

(**) Cost omitted for participant-directed investments.

The information shown on this schedule has been summarized from information provided and certified as being complete and accurate by the Trustee.

See accompanying financial statements, footnotes and report of independent auditors.

Plan Name	Pacific Offshore Labor Company Retirement Plan
Plan Sponsor EIN	98-0636666
ERISA Plan #	002
Plan Year Ending	December 31, 2017

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

Plan Name	Pacific Offshore Labor Company Retirement Plan
Plan Sponsor EIN	98-0636666
ERISA Plan #	002
Plan Year Ending	December 31, 2017

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	