# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2017**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
LITTLER MENDELSON 401(K) PLAN AND TRUST

**1b** Three-digit plan number (PN) ▶ 003

**1c** Effective date of plan 02/01/1978

**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)
LITTLER MENDELSON, P.C.

333 BUSH STREET
SAN FRANCISCO, CA 94104

**2b** Employer Identification Number (EIN)
94-2602731

**2c** Plan Sponsor's telephone number
415-288-6664

**2d** Business code (see instructions)
541190

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/04/2018 | SUZANNE PEREZ |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address [X] Same as Plan Sponsor

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor 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** | 3025 |
| **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)** | 1934 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 1961 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 909 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 2870 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 16 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 2886 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 2778 |
| **h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 13 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

**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)** | [X] | 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)** | [X] | 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)** | [X] | **R** (Retirement Plan Information) |
| **(2)** | [ ] | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | [ ] | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | | |
|---|---|---|---|
| **(1)** | [X] | | **H** (Financial Information) |
| **(2)** | [ ] | | **I** (Financial Information – Small Plan) |
| **(3)** | [ ] | 0 | **A** (Insurance Information) |
| **(4)** | [X] | | **C** (Service Provider Information) |
| **(5)** | [ ] | | **D** (DFE/Participating Plan Information) |
| **(6)** | [ ] | | **G** (Financial Transaction Schedules) |

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 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) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2017**<br>**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
LITTLER MENDELSON 401(K) PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
LITTLER MENDELSON, P.C.

**D** Employer Identification Number (EIN)
94-2602731

## Part I Service Provider Information (see instructions)

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

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

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

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

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

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

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

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

CITIZENS BANK

38-0421450

| (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? |
|---|---|---|---|---|---|---|
| 28 50 | NONE | 152168 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

BANK OF AMERICA

95-4660745

| (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? |
|---|---|---|---|---|---|---|
| 28 50 | NONE | 46622 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

QCM LLC

20-8178659

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 29720 | Yes [ ] No [X] | 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)

BURR PILGER MAYER, INC.

26-3839190

| (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 | 28615 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

| (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 50 64 | NONE | 23574 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

HC ADVISORS LLC

46-0737857

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 20038 | Yes [ ] No [X] | 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)

KRILOGY FINANCIAL LLC

26-3835498

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 19507 | Yes ☐ No ☒ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

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

LITMAN GREGORY ASSET MANAGEMENT

68-0362255

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 18165 | Yes ☐ No ☒ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

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

INDEX FUND ADVISORS INC

46-3096907

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 14310 | 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)

NEW ENGLAND PRIVATE WEALTH ADV

20-2021915

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 10000 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

CHARLES SCHWAB & CO., INC.

94-1737782

| (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? |
|---|---|---|---|---|---|---|
| 33 50 59 62 71 72 | NONE | 9324 | Yes [X] No [ ] | Yes [X] No [ ] | 102 | Yes [X] No [ ] |

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

LAUREL WEALTH ADVISORS LLC

56-2159865

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 6336 | Yes [ ] No [X] | 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)

GHP INVESTMENT ADVISORS INC

84-1314618

| (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? |
|---|---|---|---|---|---|---|
| 26 50 | NONE | 6314 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

CHARLES SCHWAB BANK

42-1558009

| (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? |
|---|---|---|---|---|---|---|
| 25 49 50 52 62 | NONE | 46 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

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

## 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 |
|---|---|---|
| CHARLES SCHWAB & CO AND AFFILIATES | 59 | 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. | |
| SEE ATTACHMENT<br><br>54-1968332 | SEE ATTACHMENT | |

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**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
LITTLER MENDELSON 401(K) PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
LITTLER MENDELSON, P.C.

**D** Employer Identification Number (EIN)
94-2602731

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 17612830 | 18699651 |
| **(2)** Participant contributions | 1b(2) | 38810 | 166542 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 20687218 | 20110159 |
| **(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) | 211346 | 188084 |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 6048803 | 5838513 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 393881524 | 469952584 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 59919465 | 73871778 |

| | | | (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 | 498399996 | 588827311 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 498399996 | 588827311 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 18701647 | |
| | **(B)** Participants | 2a(1)(B) | 17731413 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 3276999 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 39710059 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 168094 | |
| | **(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) | 263057 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 431151 |
| | **(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) | 21052673 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 21052673 |
| | **(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) | | |
| (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) | | 51144972 |
| c Other income | 2c | | 10758537 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 123097392 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 32236568 | |
| (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) | | 32236568 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 43213 |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | 28615 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | 338182 | |
| (4) Other | 2i(4) | 23499 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 390296 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 32670077 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 90427315 |
| 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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: BPM LLP **(2)** EIN: 81-4234542

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | X | | 1158 |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 5000000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

**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.)

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**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
LITTLER MENDELSON 401(K) PLAN AND TRUST

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
LITTLER MENDELSON, P.C.

**D** Employer Identification Number (EIN)
94-2602731

## 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): 42-1558009

**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**

## 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): _____

---

**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: 0.0% 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):

# LITTLER MENDELSON
# 401(k) PLAN AND TRUST

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## FINANCIAL STATEMENTS
## AND SUPPLEMENTAL SCHEDULES

December 31, 2017

**LITTLER MENDELSON**
**401(k) PLAN AND TRUST**

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600 California Street, Suite 600, San Francisco, CA 94108
**Phone** (415) 421-5757 **Fax** (415) 288-6288 **Email** bpm@bpmcpa.com **Web** bpmcpa.com

# INDEPENDENT AUDITORS' REPORT

To the Retirement Committee of
Littler Mendelson 401(k) Plan and Trust

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Littler Mendelson 401(k) Plan and Trust (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

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

## Auditors' Responsibility

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

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Charles Schwab Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, 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**

The supplemental schedules of Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2017 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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




San Francisco, California
September 24, 2018

# LITTLER MENDELSON
# 401(k) PLAN AND TRUST

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

As of December 31, 2017 and 2016

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Investments, at fair value: | | |
| Cash and cash equivalents | $ 29,494,752 | $ 29,209,930 |
| Mutual funds | 508,666,180 | 425,197,312 |
| Common stocks | 14,435,799 | 11,680,955 |
| Unit investment trusts | 10,744,438 | 7,666,769 |
| Preferred stocks | 3,804 | 108,042 |
| Limited partnership interests | 222,995 | 229,718 |
| Corporate and municipal bonds | 554,562 | 536,733 |
| U.S. Governmental securities | 75 | 94 |
| Notes receivable from third parties | - | 70,000 |
| Total investments | 564,122,605 | 474,699,553 |
| Receivables: | | |
| Notes receivable from participants | 5,838,513 | 6,048,803 |
| Employer contributions | 18,699,651 | 17,612,830 |
| Participant contributions | 166,542 | 38,810 |
| Total receivables | 24,704,706 | 23,700,443 |
| Net assets available for benefits | $ 588,827,311 | $ 498,399,996 |

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

# LITTLER MENDELSON
# 401(k) PLAN AND TRUST

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the year ended December 31, 2017

| | |
|---|---|
| Additions to net assets attributed to: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 60,566,104 |
| Interest and dividend income | 22,558,172 |
| Total investment income | 83,124,276 |
| Interest on notes receivable from participants | 263,057 |
| Contributions and rollovers: | |
| Employer contributions, net forfeitures | 18,701,647 |
| Participant salary deferrals | 17,731,413 |
| Participant rollovers | 3,276,999 |
| Total contributions and rollovers | 39,710,059 |
| Total additions to net assets | 123,097,392 |
| Deductions from net assets attributed to: | |
| Benefits paid to participants | 32,279,781 |
| Administrative expenses | 390,296 |
| Total deductions from net assets | 32,670,077 |
| Net increase in net assets | 90,427,315 |
| Net assets available for benefits: | |
| Beginning of year | 498,399,996 |
| End of year | $ 588,827,311 |

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

## 1. Description of Plan

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

### *General*

The Plan was adopted by Littler Mendelson (the "Company") on February 1, 1978, and was restated effective January 1, 2016. The Plan is defined as a contribution retirement plan of the profit-sharing type containing a cash or deferred arrangement described in Internal Revenue Code ("IRC") Section 401(k). All employees of the Company, excluding legal interns and union employees, are eligible to participate in the Plan on the first day of the month following the date of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and certain provisions of the IRC.

### *Plan Administration*

The Company is the administrator of the Plan. As administrator, the Company has exclusive authority and responsibility for all matters in connection with the operation and administration of the Plan. Charles Schwab Bank was the appointed trustee for the Plan in 2017 and 2016, and acted at the direction of the Plan's administrator.

### *Contributions*

The Plan includes automatic enrollment for all eligible employees, which will commence as soon as administratively possible. Deferral contributions for employees entered under the automatic enrollment will be 3%. Employees who elect to participate in the Plan may contribute a portion of their salary up to the limits imposed by Section 402(g) of the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows for pre-tax elective deferrals and Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes matching contributions based on employee elective deferrals and non-elective contributions based on compensation. The employer matching contribution is 100% of elective deferrals limited to 5% of eligible compensation, and the non-elective contribution is 5% of eligible compensation integrated with the social security wage base. In order for participants to be eligible for employer contributions they must have 1,000 hours of service during the Plan year. Associates are not eligible for employer contributions. Participants direct the investment of their contributions into various investment options offered by the Plan.

### *Participant Accounts*

Each participant's account is credited with the participant's and Employer's contributions, Plan earnings or losses, and rollovers from other qualified plans. Plan earnings or losses are allocated based upon each participant's account balance. Certain fees are charged to the fund investments and are offset against Plan investment income and loss as presented on the statement of changes in net assets available for benefits. Participants should refer to the prospectuses of these funds for details on the various types and amounts of investment fees charged to the Plan and their individual accounts.

Continued

**1. Description of Plan**, continued

***Vesting***

Participant contributions, rollovers, and net earnings on these contributions, are fully vested when made or earned.

Employer contributions, if any, as well as all earnings on these contributions vest according to the following schedule:

| Year of Service | Vesting Percentage |
|---|---|
| Less than 3 | 0% |
| 3 | 100% |

Participants are fully vested upon retirement, death, disability, or Plan termination.

***Notes Receivable from Participants***

Participants are allowed two note receivables at any time and may borrow from their fund accounts a minimum of $1,000 up to 50% of the value of their account balance, or $50,000, whichever is less. Note receivable terms range from one to five years, except for notes receivable used to purchase a primary residence, which have a maximum term of twenty years. The notes receivable are secured by no more than fifty percent of the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the note receivable originates. Interest rates on notes receivable from participants as of December 31, 2017 ranged from 4.25% to 6.0% per annum. Principal and interest are paid in equal installments through payroll deductions, personal checks from employees on leave, or cashier's checks for the full payoff of the notes receivable.

***Payments of Benefits***

When participants leave the Company, upon retirement or for any other reason, those participants (or their beneficiaries) may receive the full value of their salary deferrals, rollovers, vested employer contributions, and the net earnings thereon in a single lump-sum payment, installment payments, or partial payments as requested by participant. The Plan also allows for in-service withdrawals upon a participant attaining the age of 59½, or having a hardship. In-service withdrawals may be taken from the pre-tax elective deferral account. In addition the Plan allows for withdrawals of any rollover contributions at any time.

Distributions under the Plan shall generally be made as soon as possible after the date of retirement, date of death, or termination of employment. Mandatory distributions of account balances under $5,000 will be made as soon as possible. In the event of a mandatory distribution greater than $1,000 if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly, then the plan administrator will pay the distribution in a direct rollover to an Individual Retirement Account designated by the plan administrator.

Continued

**1. Description of Plan**, continued

***Investment Options***

Upon enrollment in the Plan, a participant may direct his or her contributions in percentage increments into a series of mutual funds and the personal choice retirement account offered by the Plan. Participants may change their investment options at any time. In prior years some of the participants invested in some non-standard assets, referred to as alternative investments; however, they are not currently available for investment.

***Forfeitures***

Forfeitures will be used to reduce future employer contributions. As of December 31, 2017 and 2016, forfeited non-vested accounts totaled $304,240 and $574,721, respectively. During the year 2017, forfeited funds in the amount of $298,026 were used to reduce employer contributions.

**2. Summary of Significant Accounting Policies**

***Basis of Accounting***

The accompanying financial statements have been prepared on the accrual basis of accounting.

***Use of Estimates***

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

***Investment Valuation and Income Recognition***

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and custodian. See Note 3 for discussion of fair value measurements.

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

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan document. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016.

Continued

**2. Summary of Significant Accounting Policies**, continued

***Payment of Benefits***

Benefits are recorded when paid.

***Expenses***

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

***Information Certified by the Trustee***

Charles Schwab Bank has prepared and certified as complete and accurate the Plan's schedule of investment assets, transactions, and net realized and unrealized gains and losses on investments, and interest and dividend income, which was used to prepare the accompanying financial statements and supplemental schedules.

The trustee considers certain types of investments to be alternative investments, including any non-traded assets such as private preferred and common stock, certain limited partnerships, and notes receivable from third parties. Participant accounts include alternative investments, which had a fair value of $41,015 and $152,861 as of December 31, 2017 and 2016, respectively. Investments in these alternative investments are not certified by the trustee.

***Fair Value of Financial Instruments***

Financial instruments are valued at fair value; refer to Note 3 for the investments valuation. Notes receivable are carried at cost which is not significantly different from fair value as notes receivable carry a current market interest rate.

**3. Fair Value Measurements**

Accounting standards for fair value measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under these accounting standards are described below:

*Level 1* – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Continued

**3. Fair Value Measurements**, continued

*Level 2* – Inputs to the valuation methodology include:

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

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

*Level 3* – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2017 and 2016:

*Cash and cash equivalents:* Valued at the closing price reported in the active market in which the individual securities are traded.

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

*Publicly traded common stocks and preferred stocks, corporate and municipal bonds, and U.S. government securities:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Unit investment trusts:* Valued by an independent agency, contracted by trustee, using an evaluated price model and inputs including the benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications.

*Limited partnership interests and non-publicly traded common and preferred stocks:* Valued based on the trustee's receipt of information from independent valuation service providers who use industry-accepted methodologies to determine these values in accordance with GAAP. Industry-accepted methodologies include income approach (discounted cash flow modeling), market approach (comparison to yields currently available for comparable securities of issuers with similar activities and credit ratings), and asset approach (consideration of cost and tangible asset value). Preferred stock and common stock that are not publicly traded are valued in this same manner.

Continued

**3. Fair Value Measurements**, continued

*Notes receivable from third parties:* Valued at principal balance plus accrued interest, less amount deemed uncollectible.

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

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

| | Assets at Fair Value as of December 31, 2017 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Cash and cash equivalents | $ 29,494,752 | $ - | $ - | $ 29,494,752 |
| Mutual funds | 508,666,180 | - | - | 508,666,180 |
| Common stocks | 14,433,499 | - | 2,300 | 14,435,799 |
| Unit investment trusts | 10,744,438 | - | - | 10,744,438 |
| Preferred stocks | - | - | 3,804 | 3,804 |
| Limited partnership interests | - | - | 222,995 | 222,995 |
| Corporate and municipal bonds | 554,562 | - | - | 554,562 |
| U.S. Governmental securities | 75 | - | - | 75 |
| Total investments | $ 563,893,506 | $ - | $ 229,099 | $ 564,122,605 |

| | Assets at Fair Value as of December 31, 2016 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Cash and cash equivalents | $ 29,209,930 | $ - | $ - | $ 29,209,930 |
| Mutual funds | 425,197,312 | - | - | 425,197,312 |
| Common stocks | 11,678,655 | - | 2,300 | 11,680,955 |
| Unit investment trusts | 7,666,769 | - | - | 7,666,769 |
| Preferred stocks | 62,392 | - | 45,650 | 108,042 |
| Limited partnership interests | - | - | 229,718 | 229,718 |
| Corporate and municipal bonds | 536,733 | - | - | 536,733 |
| U.S. Governmental securities | 94 | - | - | 94 |
| Notes receivable from third parties | - | - | 70,000 | 70,000 |
| Total investments | $ 474,351,885 | $ - | $ 347,668 | $ 474,699,553 |

Continued

**3. Fair Value Measurements**, continued

***Level 3 Gains and Losses***

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2017.

| | Level 3 Assets | | | | |
|---|---|---|---|---|---|
| | Preferred Stocks | Common Stocks | Limited Partnerships | Notes Receivable from Third Parties | Total |
| Balance, beginning of year | $ 45,650 | $ 2,300 | $ 229,718 | $ 70,000 | $ 347,668 |
| Purchases and issuances | - | - | 4,368 | - | 4,368 |
| Sales and settlements | (41,846) | - | (15,973) | (70,000) | (127,819) |
| Unrealized gains relating to instruments still held at the reporting date | - | - | 4,882 | - | 4,882 |
| Balance, end of year | $ 3,804 | $ 2,300 | $ 222,995 | $ - | $ 229,099 |

***Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements***

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, as of December 31, 2017 and 2016, respectively, and the significant unobservable inputs and the ranges of values for those inputs.

| Instrument | Fair Value 2017 | Fair Value 2016 | Valuation Technique | Unobservable Inputs |
|---|---|---|---|---|
| Preferred stocks | $ 3,804 | $ 45,650 | Market approach | Value of liquidation date, discount rate, time of liquidity |
| Common stocks | $ 2,300 | $ 2,300 | Market approach | Value of liquidation date, discount rate, time of liquidity |
| Limited partnerships | $ 222,995 | $ 229,718 | Market approach | Value of liquidation date, discount rate, time of liquidity |
| Notes receivable from third parties | $ - | $ 70,000 | Principal plus accrued interest | Interest rates |

Continued

## 4. Information Prepared and Certified by Trustee (unaudited)

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by Charles Schwab Bank:

| | 2017 | 2016 |
|---|---|---|
| Investments, at fair value | $ 564,081,590 | $ 474,546,692 |
| Notes receivable from participants | $ 5,838,513 | $ 6,048,803 |
| Interest and dividend income | $ 22,558,172 | N/A |
| Interest on notes receivable from participants | $ 263,057 | N/A |
| Net appreciation in fair value of investments | $ 60,566,104 | N/A |

As of December 31, 2017 and 2016, alternative investments of $41,015 and $152,861, respectively, are not certified by the trustee, including the net activity on such accounts.

## 5. Party-in-Interest Transactions and Related-Party Transactions

Certain Plan investments in mutual funds and money market fund are managed by Charles Schwab Bank, the trustee of the Plan. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan, and are specifically exempt from the prohibition of party-in-interest transactions under ERISA. Fees incurred by the Plan for the investment management services are paid through revenue sharing, rather than a direct payment. The unused portion of the revenue sharing may be allocated to participant accounts. As of December 31, 2017 and 2016, the balance available for use is $74,745 and $32,142, respectively. For the year ended December 31, 2017, $233,504 was used for fees, and $68,000 was allocated to the participants.

## 6. Tax Status

The Plan uses a prototype plan document sponsored by Schwab Retirement Plan Services Inc. Schwab Retirement Plan Services Inc. received an opinion letter from the Internal Revenue Service ("IRS") dated June 19, 2014, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provisions for income tax have been included in the Plan's financial statements.

## 7. Plan Termination

Littler Mendelson has established the Plan with the intention and expectation that the Plan will continue indefinitely. However, Littler Mendelson reserves the right at any time to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, distributions will be made to participants as described in the Plan agreement.

Continued

## 8. Risks and Uncertainties

The Plan provides for various investment options in any combination of mutual funds and a personal choice retirement account offered by the Plan. Investment securities are exposed to various risks, such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

## 9. Subsequent Events

In accordance with accounting standards affecting disclosures of subsequent events, the Plan evaluated subsequent events for recognition and disclosure through September 24, 2018, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2017 that require recognition or disclosure in such financial statements.

# Supplemental Schedules

# LITTLER MENDELSON
## 401(k) PLAN AND TRUST
**EIN: 94-2602731**

**Plan Number 003**

**Schedule H, Line 4a**

## SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
For the year ended December 31, 2017

| Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | |
|---|---|---|---|---|
| Check here if Late Participant Loan Repayments are induded: ☐ | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51 |
| $ 1,158 | $ 1,158 [1] | $ - | $ - | $ - |

[1] Represents delinquent participant contributions in 2017. The Company remitted the delinquent participant contributions and lost earnings to the Plan in 2018. The Company filed the required Form 5330, Return of Excise Taxes Related to the Employee Benefit Plans, in 2017 and 2018.

**LITTLER MENDELSON**
**401(k) PLAN AND TRUST**
**EIN: 94-2602731**
**Plan Number 003**
**Schedule H, Line 4i**
**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
As of December 31, 2017

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (e) Current Value |
|---|---|---|---|
| * | Schwab Value Advantage Fund | Money market fund | $ 20,110,159 |
| | Growth Fund of America R4 | Mutual fund | $ 71,251,643 |
| * | Schwab S&P 500 Index Fund | Mutual fund | $ 61,180,010 |
| | MFS Total Return A | Mutual fund | $ 59,541,095 |
| | American Funds Europacific | Mutual fund | $ 34,432,717 |
| | Pimco Total Return Admin Class | Mutual fund | $ 34,167,719 |
| | Oppenheimer Global Fund CL Y | Mutual fund | $ 34,150,825 |
| | Invesco Comstock R5 | Mutual fund | $ 31,299,057 |
| | Loomis Sayles Bond Fund | Mutual fund | $ 19,062,092 |
| | American Balanced Fund R4 | Mutual fund | $ 17,890,604 |
| | JPMorgan Mid Cap Value Instl | Mutual fund | $ 14,299,738 |
| | Allianze NFJ Small Cap Val Adm | Mutual fund | $ 14,291,938 |
| | Janus Triton N | Mutual fund | $ 13,044,853 |
| | Pimco Foreign Bond Fund | Mutual fund | $ 12,729,856 |
| | Columbia Mid Cap Index Z | Mutual fund | $ 10,782,178 |
| | Baron Asset Fund | Mutual fund | $ 9,988,971 |
| | PIMCO Mortgage-backed | Mutual fund | $ 7,625,737 |
| | Vanguard Total Bond Market Index | Mutual fund | $ 7,173,644 |
| | Vanguard Tax Managed | Mutual fund | $ 6,595,297 |
| | Vanguard Small Cap Growth Index | Mutual fund | $ 5,888,603 |
| | Income Fund of America R4 | Mutual fund | $ 4,514,992 |
| | Algodon Global Prop., LLC | Limited partnership interest | $ 16,853 |
| | Central Self Storage Investors II | Limited partnership interest | $ 9,167 |
| | Central Self Storage Investors V | Limited partnership interest | $ 8,891 |
| | Bella Vista Cap | Preferred stock | $ 3,804 |
| | San Mateo Financial Corp | Common stock | $ 2,300 |
| | Personal Choice Retirement Account | Self-directed brokerage accounts | $ 74,059,862 |
| * | Participant Loans | 4.25% to 6%, various maturities | $ 5,838,513 |

* Party-in-interest

**Littler Mendelson 401(k) Plan and Trust**
**Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information**
**December 31, 2017**

**EIN: 94-2602731**
**Plan Number: 003**

**Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)**

| Fund Family/Provider | EIN | Formula |
|---|---|---|
| Akre | 54-1968332 | Rate of 0.40% of average daily balance of asset(s) |
| Alger | 13-2665689 | Rate of 0.40% of average daily balance of asset(s) |
| Allianz Funds | 06-1349805 | Range of 0.01 - 0.05% of average daily balance of assets |
| Allianz Funds | 06-1349805 | Range of 0.02 - 0.40% of average daily balance of assets |
| Amana | 35-6447892 | Rate of 0.40% of average daily balance of asset(s) |
| American Beacon | 75-2401150 | Rate of 0.40% of average daily balance of asset(s) |
| American Century Investments | 43-0821857 | Rate of 0.35% of average daily balance of asset(s) |
| American Funds | 95-1411037 | Rate of 0.02% of average daily balance of asset(s) |
| American Funds | 95-1411037 | Range of 0.12 - 0.37% of average daily balance of assets |
| AMG Funds | 06-1555943 | Rate of 0.40% of average daily balance of asset(s) |
| AQR Funds | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Ariel Investments | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Artisan | 39-1811840 | Rate of 0.40% of average daily balance of asset(s) |
| Azzad Fund | Not Available | Rate of 0.50% of average daily balance of asset(s) |
| Baron Capital Group | 13-3107580 | Rate of 0.04% of average daily balance of asset(s) |
| Baron Capital Group | 13-3107580 | Range of 0.09 - 0.40% of average daily balance of assets |
| BBH | 36-4469928 | Rate of 0.10% of average daily balance of asset(s) |
| BlackRock | 04-6171663 | Range of 0.06 - 0.40% of average daily balance of assets |
| Brandes | 33-0635360 | Rate of 0.10% of average daily balance of asset(s) |
| Buffalo | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Calamos | 36-3316238 | Rate of 0.40% of average daily balance of asset(s) |
| Carillon Family of Funds | 59-2385219 | Rate of 0.10% of average daily balance of asset(s) |
| Chartwell Investment Partners | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Chase | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Cohen & Steers | 14-1904657 | Rate of 0.10% of average daily balance of asset(s) |
| Columbia | 93-0577450 | Rate of 0.05% of average daily balance of asset(s) |
| Columbia | 93-0577450 | Range of 0.10 - 0.50% of average daily balance of assets |
| Cove Street Capital | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Credit Suisse (New York, NY) | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Delaware Funds by Macquarie | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Deutsche Asset Management | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Diamond Hill Funds | 31-6547095 | Rate of 0.10% of average daily balance of asset(s) |
| DoubleLine | Not Available | Range of 0.10 - 0.36% of average daily balance of assets |
| Dreyfus | Not Available | Rate of 0.35% of average daily balance of asset(s) |
| Driehaus | 20-3634295 | Rate of 0.40% of average daily balance of asset(s) |
| Eaton Vance | 04-2718215 | Range of 0.07 - 0.45% of average daily balance of assets |
| Eventide Funds | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Fidelity Investments | 06-1194217 | Range of 0.10 - 0.75% of average daily balance of assets |
| First Eagle | 13-3392291 | Range of 0.10 - 0.40% of average daily balance of assets |
| FMI Funds | 39-1861095 | Rate of 0.40% of average daily balance of asset(s) |
| FPA | 04-3118452 | Rate of 0.06% of average daily balance of asset(s) |
| Franklin Templeton Investments | 94-3167260 | Rate of 0.40% of average daily balance of asset(s) |
| GaveKal | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Glenmede | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Goldman Sachs | Not Available | Rate of 0.05% of average daily balance of asset(s) |
| Guggenheim Investments | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Harbor | 04-2679462 | Range of 0.08 - 0.43% of average daily balance of assets |
| Howard Capital Management | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Intrepid Funds | 59-3274026 | Rate of 0.40% of average daily balance of asset(s) |

**Littler Mendelson 401(k) Plan and Trust**
**Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information**
**December 31, 2017**

**EIN: 94-2602731**
**Plan Number: 003**

**Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)**

| Fund Family/Provider | EIN | Formula |
|---|---|---|
| Invesco | 58-2287224 | Rate of 0.09% of average daily balance of asset(s) |
| Invesco | 58-2287224 | Rate of 0.50% of average daily balance of asset(s) |
| Ivy Funds | 04-6006759 | Range of 0.10 - 0.40% of average daily balance of assets |
| Janus Henderson | 43-1804048 | Rate of 0.35% of average daily balance of asset(s) |
| John Hancock | 04-3483032 | Rate of 0.10% of average daily balance of asset(s) |
| JPMorgan | 13-2624428 | Rate of 0.05% of average daily balance of asset(s) |
| JPMorgan | 13-2624428 | Rate of 0.30% of average daily balance of asset(s) |
| Laudus Funds | 94-3106735 | Rate of 0.20% of average daily balance of asset(s) |
| Lazard | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| Legg Mason | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| Lord Abbett | 13-3731507 | Rate of 0.30% of average daily balance of asset(s) |
| MainStay | 52-2206685 | Rate of 0.40% of average daily balance of asset(s) |
| Matthew 25 | 23-2804868 | Rate of 0.40% of average daily balance of asset(s) |
| Matthews Asia Funds | 94-3250972 | Range of 0.10 - 0.40% of average daily balance of assets |
| MFS | 04-3253929 | Rate of 0.24% of average daily balance of asset(s) |
| MFS | 04-3253929 | Range of 0.10 - 0.45% of average daily balance of assets |
| Natixis Funds | 52-2257782 | Rate of 0.09% of average daily balance of asset(s) |
| Natixis Funds | 52-2257782 | Range of 0.07 - 0.35% of average daily balance of assets |
| Neuberger Berman | 13-3216325 | Rate of 0.29% of average daily balance of asset(s) |
| Oakmark | 52-2257782 | Range of 0.10 - 0.35% of average daily balance of assets |
| OppenheimerFunds | 13-2527171 | Rate of 0.12% of average daily balance of asset(s) |
| OppenheimerFunds | 13-2527171 | Range of 0.08 - 0.50% of average daily balance of assets |
| Osterweis | 94-2871718 | Rate of 0.08% of average daily balance of asset(s) |
| Pacific Financial | 91-1257006 | Rate of 0.25% of average daily balance of asset(s) |
| Parnassus | 94-6579180 | Rate of 0.40% of average daily balance of asset(s) |
| Perritt | 04-3788672 | Rate of 0.40% of average daily balance of asset(s) |
| Pioneer Investments | 13-5657669 | Rate of 0.10% of average daily balance of asset(s) |
| Polen Capital | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| PRIMECAP Odyssey Funds | 95-3868081 | Rate of 0.08% of average daily balance of asset(s) |
| Principal Funds | 42-1520346 | Rate of 0.40% of average daily balance of asset(s) |
| Prudential Funds (PGIM Investments) | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Putnam | 36-4488942 | Rate of 0.50% of average daily balance of asset(s) |
| RiverPark Funds | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Royce | 52-2343049 | Range of 0.10 - 0.45% of average daily balance of assets |
| Russell | 91-1151059 | Rate of 0.20% of average daily balance of asset(s) |
| Schwab Funds | 94-3106735 | Rate of 0.07% of average daily balance of asset(s) |
| Schwab Funds | 94-3106735 | Range of 0.02 - 0.25% of average daily balance of assets |
| Selected Funds | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Shelton Capital Management | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Sound Shore | 06-1332926 | Rate of 0.40% of average daily balance of asset(s) |
| Stone Ridge Funds | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| T. Rowe Price | 52-2264646 | Rate of 0.15% of average daily balance of asset(s) |
| TCW | 95-2749628 | Range of 0.10 - 0.40% of average daily balance of assets |
| The Pacific Financial Group | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Thornburg | Not Available | Range of 0.40 - 0.60% of average daily balance of assets |
| Tortoise Capital Advisors | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Touchstone | 31-0487145 | Rate of 0.05% of average daily balance of asset(s) |
| Value Line | 13-3139843 | Rate of 0.40% of average daily balance of asset(s) |
| Virtus | 95-4191764 | Rate of 0.31% of average daily balance of asset(s) |

**Littler Mendelson 401(k) Plan and Trust**
**Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information**
**December 31, 2017**

**EIN: 94-2602731**
**Plan Number: 003**

**Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)**

| Fund Family/Provider | EIN | Formula |
|---|---|---|
| Voya | 95-4516049 | Rate of 0.50% of average daily balance of asset(s) |
| Wasatch | 87-0319391 | Rate of 0.35% of average daily balance of asset(s) |
| WCM Investment Management | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Wells Fargo Funds | 41-0449260 | Range of 0.40 - 0.55% of average daily balance of assets |
| William Blair | Not Available | Rate of 0.08% of average daily balance of asset(s) |

## Schedule H/I, Line 4a
## Schedule of Delinquent Participant Contributions

**Plan Name: Littler Mendelson 401(k) Plan and Trust**

Empl Employer Identification No.: **94-2602731**
Plan year (beginning/ending): **01/01/17 to 12/31/17** Plan number: **003**

| | Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|---|---|---|---|
| | Check here if Late Participant Loan Repayments are included: ☐ | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| | | 1,158 | | | |

# Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**NAME OF PLAN SPONSOR:** **Littler Mendelson, P.C**
**NAME OF PLAN:** **Littler Mendelson 401(k) Plan and Trust**
**EIN:** **94-2602731**
**PLAN NUMBER:** **003**

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| * | PARTICIPANT LOANS | Loans (4.25% - 6%) | | 5,838,513 |
| * | SCHWAB VALUE ADVANTAGE FUND | Money Market / Cash Equivalent | | 20,110,159 |
| | PCRA | Self-Directed Brokerage Account | | 73,871,778 |
| | ALLIANZGI NFJ SMALL CAP VAL I | Registered Investment Company | | 14,291,938 |
| | AMERICAN BALANCED FUND R5 | Registered Investment Company | | 17,890,604 |
| | ASSET LTK MF 5 | Registered Investment Company | | 41,015 |
| | BARON ASSET INSTITUTIONAL | Registered Investment Company | | 9,988,971 |
| | COLUMBIA MID CAP INDEX INST | Registered Investment Company | | 10,782,178 |
| | EUROPACIFIC GROWTH R5 | Registered Investment Company | | 34,432,717 |
| | GROWTH FUND OF AMERICA R5 | Registered Investment Company | | 71,251,643 |
| | INCOME FUND OF AMERICA R5 | Registered Investment Company | | 4,514,992 |
| | INVESCO COMSTOCK R5 | Registered Investment Company | | 31,299,057 |
| | JANUS HENDERSON TRITON N | Registered Investment Company | | 13,044,853 |
| | JP MORGAN MIDCAP VALUE L | Registered Investment Company | | 14,299,738 |
| | LOOMIS SAYLES BOND FUND | Registered Investment Company | | 19,062,092 |
| | MFS TOTAL RETURN CL R3 | Registered Investment Company | | 59,541,095 |
| | OPPENHEIMER GLOBAL FD CLASS Y | Registered Investment Company | | 34,150,825 |
| | PIMCO FOREIGN BOND FUND | Registered Investment Company | | 12,729,856 |
| | PIMCO MORTG-BACKED SEC INSTL | Registered Investment Company | | 7,625,737 |
| | PIMCO TOTAL RETURN FUND | Registered Investment Company | | 34,167,719 |
| * | SCHWAB S&P 500 INDEX FUND | Registered Investment Company | | 61,180,010 |
| | VANGUARD SMALL CAP GRTH INDEX | Registered Investment Company | | 5,888,603 |
| | VANGUARD TAX MANAGED SMCAP ADM | Registered Investment Company | | 6,595,297 |
| | VANGUARD TTL BOND MKT IDX ADM | Registered Investment Company | | 7,173,644 |
| | LIMITED PARTNERSHIP | Limited Partnership | | 188,084 |

* Party-in-interest