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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div><br><br><b>This Form is Open to Public Inspection</b> |
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|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                           |
| For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u> |                                                                                                                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan <input checked="" type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                     |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                    |

|                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                      | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                               |                                                                     |                                                                  |                                                             |  |
| <b>1a</b> Name of plan<br><u>TANDEM HR, INC. 401(K) PLAN</u>                                                                                                                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">333</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2001</u></td> </tr> </table>                                    | <b>1b</b> Three-digit plan number (PN) ▶                            | 333                                                              | <b>1c</b> Effective date of plan<br><u>01/01/2001</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                            | 333                                                                                                                                                                                                                                                                                                                                         |                                                                     |                                                                  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2001</u>                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br><u>TANDEM HR, INC.</u><br><br><u>2400 WOLF ROAD, SUITE 100</u><br><u>WESTCHESTER, IL 60154</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>36-3968652</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number<br/><u>630-928-0510</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>561300</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>36-3968652</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>630-928-0510</u> | <b>2d</b> Business code (see instructions)<br><u>561300</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>36-3968652</u>                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><u>630-928-0510</u>                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>561300</u>                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |

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

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

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/15/2018 | BRUCE LEON                                                   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

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

Form 5500 (2017)  
v. 170203

|                                                                                                                                                                                                                                                                                        |                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                               | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
| <b>4</b> If the name and/or EIN of the plan sponsor 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                | <b>5</b> 6341                                                                                                                                                    |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                       |                                                                                                                                                                  |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                                                | <b>6a(1)</b> 5553                                                                                                                                                |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                      | <b>6a(2)</b> 4866                                                                                                                                                |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                    | <b>6b</b> 0                                                                                                                                                      |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                     | <b>6c</b> 1111                                                                                                                                                   |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                            | <b>6d</b> 5977                                                                                                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                             | <b>6e</b> 0                                                                                                                                                      |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ....                                                                                                                                                                                                                               | <b>6f</b> 5977                                                                                                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                        | <b>6g</b> 2991                                                                                                                                                   |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                             | <b>6h</b> 45                                                                                                                                                     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                    | <b>7</b>                                                                                                                                                         |

**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 2A 2S 2T 2R

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

|                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | 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<br>TANDEM HR, INC. 401(K) PLAN                                              | B Three-digit plan number (PN) ▶ 333                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>TANDEM HR, INC.                  | D Employer Identification Number (EIN)<br>36-3968652 |

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

SLAVIC INTEGRATED ADMINISTRATION

65-0608221

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 37 38 50                   | TPA                                                                                                      | 406978                                                                        | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

TANDEM PROFESSIONAL EMPLOYER SERV

36-3968652

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 14                            | PLAN ADMINISTRATOR                                                                                       | 195312                                                                        | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

SLAVIC MUTUAL FUND CORPORATION

59-2749576

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 28 51                         | INVESTMENT MGMT                                                                                          | 157397                                                                        | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

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

UBS FINANCIAL SERVICES INC.

13-2638166

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 26 50                         | INVESTMENT ADVISOR                                                                                       | 53133                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

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

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

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

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)**a** Name: GOLDSTEIN, ZUGMAN, WEINSTEIN& POOLE**b** EIN: 20-0453834**c** Position: AUDITOR**d** Address: 6301 NW 5TH WAY, SUITE 4200  
FORT LAUDERDALE, FL 33309**e** Telephone:

Explanation: MANAGEMENT'S DECISION TO CONSOLIDATE THE CORPORATE AND 401K AUDIT INTO ONE CPA FIRM FOR EFFICIENCY PURPOSES.

**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:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>TANDEM HR, INC. 401(K) PLAN</u>                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <span style="float: right;">333</span>                                                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>TANDEM HR, INC.</u>                                                                                                                                                                                  | <b>D</b> Employer Identification Number (EIN)<br><u>36-3968652</u>                                                                                                                                                                                                           |                                                                                           |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                 |                       |                 |
| Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 | (a) Beginning of Year | (b) End of Year |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>    | 1017094               | 1235973         |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>    | 318682                | 379349          |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 15371                 | 16426           |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>    | 2095432               | 2261800         |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 122756415             | 152755786       |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   | 779742                | 968153          |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 126982736             | 157617487       |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 126982736 | 157617487 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 5098521    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 12374364   |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 1062497    |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 18535382  |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 98964      |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 98964     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 3562301    |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 3562301   |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 17615493  |
| c Other income .....                                                                           | 2c     |            | 111405    |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 39923545  |

**Expenses**

|                                                                                     |       |          |          |
|-------------------------------------------------------------------------------------|-------|----------|----------|
| e Benefit payment and payments to provide benefits:                                 |       |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 12874919 |          |
| (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) |          | 12874919 |
| f Corrective distributions (see instructions) .....                                 | 2f    |          | 47279    |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |          |          |
| h Interest expense.....                                                             | 2h    |          |          |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) |          |          |
| (2) Contract administrator fees .....                                               | 2i(2) | 602290   |          |
| (3) Investment advisory and management fees .....                                   | 2i(3) | 210531   |          |
| (4) Other .....                                                                     | 2i(4) |          |          |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |          | 812821   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |          | 13735019 |

**Net Income and Reconciliation**

|                                                          |       |  |          |
|----------------------------------------------------------|-------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 26188526 |
| l Transfers of assets:                                   |       |  |          |
| (1) To this plan.....                                    | 2l(1) |  | 7492961  |
| (2) From this plan .....                                 | 2l(2) |  | 3046736  |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: **PBG FINANCIAL SERVICES, LTD.**

(2) EIN: **36-3430638**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

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

|                                                                                                                                                                                                                         | Yes | No | Amount  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)                                          |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)                               |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                      | X   |    | 2000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                       |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?                                                    |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?                                          |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                           |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                            |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                  | X   |    |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.                                     | X   |    |         |

**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) |
|--------------------------------------------------|--------------|-------------|
| BENNETT DAY SCHOOL, INC. RETIREMENT SAVINGS PLAN | 80-0774614   | 002         |
| TRINET 401(K) PLAN                               | 48-1304650   | 334         |
| SCHLEIFRING MEDICAL SYSTEMS, LLC                 | 39-1989641   | 001         |
| TOWER TRAVEL MANAGEMENT 401(K) PLAN              | 36-3009565   | 002         |

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

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                           | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>TANDEM HR, INC. 401(K) PLAN                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 333                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>TANDEM HR, INC.                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>36-3968652                                            |
| Part I                                                                                                                                                                                                                                                                    | Distributions                                                                                                                                                                                                                                                                                    |                                                                                                 |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  | 1                                                                                               |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 65-0708495                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  | 3                                                                                               |
| Part II                                                                                                                                                                                                                                                                   | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                           |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year                                                                   |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)                                                                                                                                         |                                                                                                                                                                                                                                                                                                  | 6a                                                                                              |
| b Enter the amount contributed by the employer to the plan for this plan year                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  | 6b                                                                                              |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)                                                                                                                                       |                                                                                                                                                                                                                                                                                                  | 6c                                                                                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Part III                                                                                                                                                                                                                                                                  | Amendments                                                                                                                                                                                                                                                                                       |                                                                                                 |
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Part IV                                                                                                                                                                                                                                                                   | ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.                                                                                                                                                       |                                                                                                 |
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No                                                                                                                                         |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? Yes No                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No                                                                                    |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2017 v. 170203                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

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

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

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

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

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

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

**TANDEM HR, INC. 401(k) PLAN**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2017**

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October 12, 2018

## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator  
Tandem HR, Inc. 401(k) Plan

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

We were engaged to audit the accompanying financial statements of Tandem HR, Inc. 401(k) Plan which comprise the statement of net assets available for benefits as of December 31, 2017, the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2017, and the changes in net assets available for benefits for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of December 31, 2017, is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## **Prior Period Financial Statements**

The financial statements of Tandem HR, Inc. 401(k) Plan as of December 31, 2016, were audited by other auditors whose report dated October 9, 2017, expressed an unmodified opinion on those statements.

*PBG Financial Services, Ltd.*

PBG Financial Services Ltd.

**TANDEM HR, INC. 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2017 AND 2016**

|                                       | <u>2017</u>                      | <u>2016</u>                      |
|---------------------------------------|----------------------------------|----------------------------------|
| ASSETS                                |                                  |                                  |
| Investments, at fair value            |                                  |                                  |
| Self-directed brokerage accounts      | \$ 2,807,593                     | \$ 779,742                       |
| Mutual funds                          | <u>150,916,346</u>               | <u>122,756,415</u>               |
| Total investments, at fair value      | <u>153,723,939</u>               | <u>123,536,157</u>               |
| Receivables                           |                                  |                                  |
| Employers' contributions              | 1,235,973                        | 1,017,094                        |
| Participants' contributions           | 379,349                          | 318,682                          |
| Notes receivable from participants    | 2,261,800                        | 2,095,432                        |
| Other                                 | <u>16,426</u>                    | <u>15,371</u>                    |
|                                       | <u>3,893,548</u>                 | <u>3,446,579</u>                 |
| <br>TOTAL ASSETS                      | <br><u>157,617,487</u>           | <br><u>126,982,736</u>           |
| <br>NET ASSETS AVAILABLE FOR BENEFITS | <br><u><u>\$ 157,617,487</u></u> | <br><u><u>\$ 126,982,736</u></u> |

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

**TANDEM HR, INC. 401(k) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**YEAR ENDED DECEMBER 31, 2017**

ADDITIONS:

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

|                                                      |                        |
|------------------------------------------------------|------------------------|
| Investment income:                                   |                        |
| Net appreciation in fair value of investments        | \$ 17,701,344          |
| Dividends                                            | 3,562,301              |
| Mutual fund revenue reimbursements                   | 25,554                 |
| Interest income - notes receivable from participants | 98,964                 |
|                                                      | <hr/> 21,388,163 <hr/> |
| Contributions:                                       |                        |
| Employer                                             | 5,098,521              |
| Participants                                         | 12,374,364             |
| Rollovers                                            | 1,062,497              |
|                                                      | <hr/> 18,535,382 <hr/> |
| TOTAL ADDITIONS                                      | <hr/> 39,923,545 <hr/> |

DEDUCTIONS:

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

|                                   |                            |
|-----------------------------------|----------------------------|
| Benefits paid to participants     | 12,922,198                 |
| Administrative expenses           | 812,821                    |
|                                   | <hr/> 13,735,019 <hr/>     |
| TOTAL DEDUCTIONS                  | <hr/> 13,735,019 <hr/>     |
| INCREASE BEFORE TRANSFERS         | 26,188,526                 |
| Transfers to the Plan             | 7,492,961                  |
| Transfers from the Plan           | (3,046,736)                |
|                                   | <hr/> 4,446,225 <hr/>      |
| NET INCREASE                      | 30,634,751                 |
| NET ASSETS AVAILABLE FOR BENEFITS |                            |
| Beginning of year                 | <hr/> 126,982,736 <hr/>    |
| End of year                       | <hr/> \$ 157,617,487 <hr/> |

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

**TANDEM HR, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017 AND 2016**

A. DESCRIPTION OF PLAN

The following description of the Tandem HR, Inc. 401(k) (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 is a multiemployer defined contribution plan maintained for the benefit of eligible employees (as defined) of Tandem Professional Employer Services, Inc. and Affiliates (Company), a professional employer organization. Client organizations (Clients) of the Company may adopt the Plan for the benefit of their eligible employees. Employees become eligible to participate in the Plan according to the criteria elected by each participating employer, which include minimum age and period of service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee is responsible for oversight of the Plan.

Contributions

Each year, participants may contribute up to 99% of their eligible pre-tax annual compensation, after-tax compensation (Roth contribution), or any combination thereof, as defined in the Plan. Contributions must be made through payroll deductions. Participant contributions are limited to an amount determined by the federal government each year; for 2017 and 2016, the limit is \$18,000. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions, up to \$6,000 for 2017 and 2016. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover).

Pursuant to the matching formulas defined in each participating employer's adoption agreement, the Company and Clients may make matching contributions based on participant contributions. For each Plan year, the Company and Clients, at their discretion, may also make additional profit sharing contributions for the Plan year. The amounts of the additional contributions, if any, will be determined by the Company and Clients at the end of each Plan year and shall be allocated among the participant accounts according to the formula defined in each adoption agreement.

Contributions are subject to certain Internal Revenue Service (IRS) limitations. Participants direct the investment of their employee and employer contributions into various investment options offered by the Plan.

Participant Accounts

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

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Note terms range from one to five years or up to 15 years for the purchase of a principal residence. Participants can only have one note outstanding at any time. The notes are secured by the balance in the participant's account and bear interest at a fixed rate commensurate with local prevailing rates at the time the note is approved by the Plan Administrator. Principal and interest are paid ratably through payroll deductions. As of December 31, 2017 and 2016, the balance of notes receivable from participants was \$2,261,800 and \$2,095,432, respectively.

**TANDEM HR, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017 AND 2016**

**A. DESCRIPTION OF PLAN (Continued)**

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Each participating employer selects among three options for vesting of employer contributions. Under the first option, employer contributions are 20% vested after 2 years of service, and 20% for each additional year of service. Under the second option, employer contributions are not vested until after three years of service at which time the contributions are 100% vested. The third option is full and immediate vesting, or any accelerated vesting that vests sooner than the first option.

Upon death, disability, attaining normal retirement age (65) while employed by the Company, or termination of the Plan, participants will be 100% vested.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant will receive a lump sum amount equal to the value of the participant's vested interest in his or her account. Distributions may be made in a lump sum payment. The Plan allows for in-service hardship withdrawals and in-service distributions for participants who have attained age 59-1/2.

Forfeited Accounts

As of December 31, 2017 and 2016, forfeited non-vested accounts totaled \$115,776 and \$97,548, respectively. These accounts will be used to reduce future employer contributions or to pay Plan expenses. During the year ended December 31, 2017, \$100,922 was paid from forfeited non-vested accounts for Employers' contributions and \$266 was paid for Plan expenses.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the Plan are 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 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

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

**TANDEM HR, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017 AND 2016**

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. 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. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain administrative expenses are paid by the Company. Management fees, asset fees, and account administrative fees are paid by the participants. Expenses that are paid by the Company are excluded from these financial statements.

Subsequent Events

The Plan has evaluated subsequent events through October 12, 2018, the date the financial statements were available to be issued. See Note G regarding resolution of Department of Labor Plan review which was closed subsequent to December 31, 2017.

**C. FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

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

**TANDEM HR, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017 AND 2016**

C. FAIR VALUE MEASUREMENTS (Continued)

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.

Self-directed brokerage accounts: Accounts primarily consist of mutual funds and common stocks that are valued on the basis of readily determinable market prices.

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

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

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

|                                     | Level 1               | Level 2     | Level 3     | Total<br>Fair Value   |
|-------------------------------------|-----------------------|-------------|-------------|-----------------------|
| <u>December 31, 2017</u>            |                       |             |             |                       |
| Self-directed brokerage<br>accounts | \$ 2,807,593          | \$ -        | \$ -        | \$ 2,807,593          |
| Mutual funds                        | <u>150,916,346</u>    | <u>-</u>    | <u>-</u>    | <u>150,916,346</u>    |
| Total                               | <u>\$ 153,723,939</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 153,723,939</u> |
| <br><u>December 31, 2016</u>        |                       |             |             |                       |
| Self-directed brokerage<br>accounts | \$ 779,742            | \$ -        | \$ -        | \$ 779,742            |
| Mutual funds                        | <u>122,756,415</u>    | <u>-</u>    | <u>-</u>    | <u>122,756,415</u>    |
|                                     | <u>\$ 123,536,157</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 123,536,157</u> |

**TANDEM HR, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017 AND 2016**

**D. PARTY-IN-INTEREST TRANSACTIONS**

Slavic Integrated Administration, Inc. (SIA), the Plan's third-party administrator, receives fees for recordkeeping services along with participant account administration and asset fees. The total fee paid by the Plan for the year ended December 31, 2017, was \$406,979.

Slavic Mutual Funds Management Corporation (SMF), which is owned by the stockholders of SIA, is the investment advisor to the Plan. Participants, if they elect this service, are charged a quarterly advisor fee. The total fee paid by the Plan for the year ended December 31, 2017, was \$157,397.

The Company, as the Plan administrator, charges the Plan to cover various Plan administrative expenses. The Plan administrator expenses are remitted to the Company through a quarterly fee. For the year ended December 31, 2017, the annual expense reimbursement was \$195,312.

In addition, the Plan has an investment advisory agreement with USB Financial Services, Inc. (USB). The agreement calls for advisor fees to be remitted to USB through a quarterly asset advisory fee. For the year ended December 31, 2017, the annual advisor fee was \$53,133.

**E. RELATED PARTY TRANSACTIONS**

Slavic Investment Corporation (SIC), which is owned by the stockholders of SIA and SMF, is an SEC registered securities broker/dealer. SIC collects 12b-1 commission from SubTa and SSF recording fees paid by the mutual fund companies. SIC credits the fees on a monthly basis directly to participant accounts holding those mutual funds. Only participants holding the funds at the crediting date receive a proration of the mutual fund reimbursement revenue; participants who trade out of the fund prior to the crediting date are not credited any prorated revenue. The total amount of mutual fund revenue reimbursements credited to Plan participants for the year ended December 31, 2017, was \$25,555.

**F. PLAN TERMINATION**

Although they have not expressed any intent to do so, the Company and Clients have the right under the Plan to discontinue their contributions at any time. In addition, although they have not expressed any intent to do so, the Trustee has the right under the plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

**G. TAX STATUS**

The Plan operates under the provisions of the Slavic Integrated Administration, Inc. DBA Slavic Volume Submitter Profit Sharing Plan with CODA as amended and restated. The IRS has determined and informed SIA by a letter dated March 31, 2014, that the volume submitter plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Therefore, management believes that the Plan is qualified and that the related trust is exempt from taxation under the Internal Revenue Code.

The Department of Labor conducted a review of the Plan for the years 2010 through 2016 and cited the Plan in a letter dated December 31, 2017, with violations. In a letter dated September 13, 2018, the DOL indicated that the corrective actions taken by the Plan resolved the violations. The case has been closed without penalty to the Plan.

**TANDEM HR, INC. 401(k) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017 AND 2016**

H. RISKS AND UNCERTAINTIES

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

## SUPPLEMENTARY INFORMATION

**TANDEM HR, INC. 401(k) PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2017**

EIN: 36-3968652

PLAN NO: 333

| (a) | (b) Identity of Issue, Borrower, Lessor, or<br>Similar Party | (c) Description of Investment<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par or Maturity<br>Value | (d)<br>Cost** | (e) Current<br>Value |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------|----------------------|
|     | Alger                                                        | ALLIX - AB Large Cap Growth I                                                                                       | \$            | 4,533,940            |
|     | American Century                                             | ACMVX - American Century Mid<br>Cap Value                                                                           |               | 1,688,882            |
|     | American Century                                             | AMGIX - American Century Income<br>& Growth Inst                                                                    |               | 1,558,160            |
|     | American Funds                                               | RERGX - American Funds                                                                                              |               | 7,431,672            |
|     | American Funds                                               | EuroPacific R6                                                                                                      |               |                      |
|     | American Funds                                               | RIRGX - American Funds Capital<br>Inc Bldr R6                                                                       |               | 479,337              |
|     | American Funds                                               | RNPGX - American Funds New<br>Perspective R6                                                                        |               | 2,439,732            |
|     | American Funds                                               | RWIGX - American Funds Capital<br>World G & I R6                                                                    |               | 1,517,989            |
|     | DFA                                                          | DFCEX - DFA Emerging Markets<br>Core Equity                                                                         |               | 2,809,985            |
|     | Fidelity                                                     | FUSVX - Fidelity 500 Index Premium                                                                                  |               | 7,961,969            |
|     | Fidelity Self-Directed Brokerage                             | FISDB - Fidelity SDB                                                                                                |               | 968,153              |
|     | Fidelity Self-Directed Brokerage                             | MBINV - MBagan                                                                                                      |               | 1,839,440            |
|     | Franklin/Templeton                                           | FVADX - Franklin Small Cap Value                                                                                    |               | 563,376              |
|     | Goldman Sachs                                                | QHAYQ - Goldman Sachs Stable<br>Value CIT 1                                                                         |               | 3,214,300            |
|     | JPMorgan                                                     | JPIEX - JPMorgan US Research<br>Enhanced Equity L                                                                   |               | 3,930,031            |
|     | Nationwide                                                   | NWJCX - Nationwide Ziegler NYSE                                                                                     |               | 1,993,149            |
|     | Putnam                                                       | Arca Tech 100 In<br>PHAYX - Putnam High Yield<br>Advantage                                                          |               | 1,287,128            |
|     | T Rowe Price                                                 | PRASX - T Rowe Price New Asia                                                                                       |               | 1,691,529            |
|     | T Rowe Price                                                 | PRNEX - T Rowe Price New Era                                                                                        |               | 840,276              |
|     | Third Avenue                                                 | TAVFX - Third Avenue Value                                                                                          |               | -                    |

**TANDEM HR, INC. 401(k) PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2017**

| (b) Identity of Issue, Borrower, Lessor, or<br>Similar Party | (c) Description of Investment<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par or Maturity<br>Value | (d)<br>Cost** | (e) Current<br>Value |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------|----------------------|
| Vanguard                                                     | VAIPX - Vanguard Inflation<br>Protected Securities                                                                  |               | 1,173,954            |
| Vanguard                                                     | VBILX - Vanguard Intermediate-<br>Term Bond Index Ad                                                                |               | 1,694,231            |
| Vanguard                                                     | VBTLX - Vanguard Total Bond<br>Market Index Admiral                                                                 |               | 1,725,757            |
| Vanguard                                                     | VFFVX - Vanguard Target<br>Retirement 2055                                                                          |               | 189,289              |
| Vanguard                                                     | VFIFX - Vanguard Target Retirement<br>2050                                                                          |               | 939,028              |
| Vanguard                                                     | VFORX - Vanguard Target<br>Retirement 2040                                                                          |               | 1,032,839            |
| Vanguard                                                     | VGELX - Vanguard Energy Admiral                                                                                     |               | 641,389              |
| Vanguard                                                     | VGSLX - Vanguard Real Estate Index<br>Admiral                                                                       |               | 2,077,188            |
| Vanguard                                                     | VIMAX - Vanguard Mid Cap Index<br>Admiral                                                                           |               | 3,104,783            |
| Vanguard                                                     | VINAX - Vanguard Industrial Index<br>Admiral                                                                        |               | 3,994,879            |
| Vanguard                                                     | VLXVX - Vanguard Target<br>Retirement 2065 Inv                                                                      |               | 9,463                |
| Vanguard                                                     | VMFXX - Vanguard Federal Money<br>Market                                                                            |               | 8,513,378            |
| Vanguard                                                     | VMGRX - Vanguard Mid Cap<br>Growth                                                                                  |               | 2,236,257            |
| Vanguard                                                     | VMMXX - Vanguard Money Market<br>Prime                                                                              |               | 14                   |
| Vanguard                                                     | VSGAX - Vanguard Small Cap<br>Growth Index Adm                                                                      |               | 3,006,250            |
| Vanguard                                                     | VSGDX - Vanguard Short-Term<br>Federal Admiral                                                                      |               | 17,592,001           |
| Vanguard                                                     | VSIAX - Vanguard Small Cap Value<br>Index Adm                                                                       |               | 1,592,243            |
| Vanguard                                                     | VSMAX - Vanguard Small Cap Index<br>Admiral                                                                         |               | 1,121,773            |

**TANDEM HR, INC. 401(k) PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2017**

| (a) | (b) Identity of Issue, Borrower, Lessor, or<br>Similar Party | (c) Description of Investment<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par or Maturity<br>Value | (d)<br>Cost** | (e) Current<br>Value         |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------|------------------------------|
|     | Vanguard                                                     | VTENX - Vanguard Target Retirement 2010                                                                             |               | -                            |
|     | Vanguard                                                     | VTHRXX - Vanguard Target Retirement 2030                                                                            |               | 1,400,290                    |
|     | Vanguard                                                     | VTIAX - Vanguard Total Int'l Stock Index Admiral                                                                    |               | 1,983,542                    |
|     | Vanguard                                                     | VTINX - Vanguard Target Retirement Income                                                                           |               | 957,343                      |
|     | Vanguard                                                     | VTIVX - Vanguard Target Retirement 2045                                                                             |               | 1,452,464                    |
|     | Vanguard                                                     | VTMAX - Vanguard Total Stock Market Index Admiral                                                                   |               | 45,387,770                   |
|     | Vanguard                                                     | VTTHX - Vanguard Target Retirement 2035                                                                             |               | 854,265                      |
|     | Vanguard                                                     | VTTSX - Vanguard Target Retirement 2060                                                                             |               | 149,984                      |
|     | Vanguard                                                     | VTTVX - Vanguard Target Retirement 2025                                                                             |               | 1,543,325                    |
|     | Vanguard                                                     | VTWXX - Vanguard Target Retirement 2020                                                                             |               | 1,599,680                    |
|     | Vanguard                                                     | VTXVX - Vanguard Target Retirement 2015                                                                             |               | 39,974                       |
|     | Vanguard                                                     | VUIAX - Vanguard Utilities Index Admiral                                                                            |               | 961,538                      |
| *   | Participant Loans                                            | 3.25% to 5.75%                                                                                                      | \$ -          | <u>2,261,800</u>             |
|     |                                                              |                                                                                                                     |               | <u><u>\$ 155,985,739</u></u> |

\* Permitted parties-in-interest.

\*\* Cost information is not required of participant-directed investments and, therefore, is not included.

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR).

**TANDEM PROFESSIONAL EMPLOYER SERVICES, INC. 401(K) PLAN PLAN#333**

**EIN #: 36-3968652**

| (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 |
|-----|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Alger                                                      | ALLIX - AB Large Cap Growth I                                                                               |          | 4,533,940         |
|     | American Century                                           | ACMVX - American Century Mid Cap Value                                                                      |          | 1,688,882         |
|     | American Century                                           | AMGIX - American Century Income & Growth Inst                                                               |          | 1,558,160         |
|     | American Funds                                             | RERGX - American Funds EuroPacifc R6                                                                        |          | 7,431,672         |
|     | American Funds                                             | RIRGX - American Funds Capital Inc Bldr R6                                                                  |          | 479,337           |
|     | American Funds                                             | RNPGX - American Funds New Perspective R6                                                                   |          | 2,439,732         |
|     | American Funds                                             | RWIGX - American Funds Capital World G & I R6                                                               |          | 1,517,989         |
|     | DFA                                                        | DFCEX - DFA Emerging Markets Core Equity                                                                    |          | 2,809,985         |
|     | Fidelity                                                   | FUSVX - Fidelity 500 Index Premium                                                                          |          | 7,961,969         |
|     | Fidelity Self-Directed Brokera                             | FISDB - Fidelity SDB                                                                                        |          | 968,153           |
|     | Fidelity Self-Directed Brokera                             | MBINV - MBagan                                                                                              |          | 1,839,440         |
|     | Franklin/Templeton                                         | FVADX - Franklin Small Cap Value                                                                            |          | 563,376           |
|     | Goldman Sachs                                              | QHAYQ - Goldman Sachs Stable Value CIT 1                                                                    |          | 3,214,300         |
|     | JPMorgan                                                   | JPIEX - JPMorgan US Research Enhanced Equity L                                                              |          | 3,930,031         |
|     | Nationwide                                                 | NWJCX - Nationwide Ziegler NYSE Arca Tech 100 In                                                            |          | 1,993,149         |
|     | Putnam                                                     | PHAYX - Putnam High Yield Advantage                                                                         |          | 1,287,128         |
|     | T Rowe Price                                               | PRASX - T Rowe Price New Asia                                                                               |          | 1,691,529         |
|     | T Rowe Price                                               | PRNEX - T Rowe Price New Era                                                                                |          | 840,276           |
|     | Third Avenue                                               | TAVFX - Third Avenue Value                                                                                  |          | -                 |
|     | Vanguard                                                   | VAIPX - Vanguard Inflation Protected Securities                                                             |          | 1,173,954         |
|     | Vanguard                                                   | VBILX - Vanguard Intermediate-Term Bond Index Ad                                                            |          | 1,694,231         |
|     | Vanguard                                                   | VBTLX - Vanguard Total Bond Market Index Admiral                                                            |          | 1,725,757         |
|     | Vanguard                                                   | VFFVX - Vanguard Target Retirement 2055                                                                     |          | 189,289           |
|     | Vanguard                                                   | VFIFX - Vanguard Target Retirement 2050                                                                     |          | 939,028           |
|     | Vanguard                                                   | VFORX - Vanguard Target Retirement 2040                                                                     |          | 1,032,839         |
|     | Vanguard                                                   | VGELX - Vanguard Energy Admiral                                                                             |          | 641,389           |
|     | Vanguard                                                   | VGSLX - Vanguard Real Estate Index Admiral                                                                  |          | 2,077,188         |
|     | Vanguard                                                   | VIMAX - Vanguard Mid Cap Index Admiral                                                                      |          | 3,104,783         |
|     | Vanguard                                                   | VINAX - Vanguard Industrial Index Admiral                                                                   |          | 3,994,879         |
|     | Vanguard                                                   | VLXVX - Vanguard Target Retirement 2065 Inv                                                                 |          | 9,463             |
|     | Vanguard                                                   | VMFXX - Vanguard Federal Money Market                                                                       |          | 8,513,378         |
|     | Vanguard                                                   | VMGRX - Vanguard Mid Cap Growth                                                                             |          | 2,236,257         |
|     | Vanguard                                                   | VMMXX - Vanguard Money Market Prime                                                                         |          | 13                |
|     | Vanguard                                                   | VSGAX - Vanguard Small Cap Growth Index Adm                                                                 |          | 3,006,250         |
|     | Vanguard                                                   | VSGDX - Vanguard Short-Term Federal Admiral                                                                 |          | 17,592,001        |
|     | Vanguard                                                   | VSIAX - Vanguard Small Cap Value Index Adm                                                                  |          | 1,592,243         |
|     | Vanguard                                                   | VSMAX - Vanguard Small Cap Index Admiral                                                                    |          | 1,121,773         |
|     | Vanguard                                                   | VTENX - Vanguard Target Retirement 2010                                                                     |          | -                 |
|     | Vanguard                                                   | VTHRX - Vanguard Target Retirement 2030                                                                     |          | 1,400,290         |
|     | Vanguard                                                   | VTIAX - Vanguard Total Int'l Stock Index Admiral                                                            |          | 1,983,542         |
|     | Vanguard                                                   | VTINX - Vanguard Target Retirement Income                                                                   |          | 957,343           |
|     | Vanguard                                                   | VTIVX - Vanguard Target Retirement 2045                                                                     |          | 1,452,464         |
|     | Vanguard                                                   | VTSEX - Vanguard Total Stock Market Index Admira                                                            |          | 45,387,770        |
|     | Vanguard                                                   | VTTHX - Vanguard Target Retirement 2035                                                                     |          | 854,265           |
|     | Vanguard                                                   | VTTX - Vanguard Target Retirement 2060                                                                      |          | 149,984           |
|     | Vanguard                                                   | VTTVX - Vanguard Target Retirement 2025                                                                     |          | 1,543,325         |
|     | Vanguard                                                   | VTWXX - Vanguard Target Retirement 2020                                                                     |          | 1,599,680         |
|     | Vanguard                                                   | VTXVX - Vanguard Target Retirement 2015                                                                     |          | 39,974            |
|     | Vanguard                                                   | VUIAX - Vanguard Utilities Index Admiral                                                                    |          | 961,538           |
|     | Participant Loans                                          | 3.25% to 5.75%                                                                                              |          | 2,261,800         |

## Multiple-Employer Plan Participating Employer Information

| TANDEM HR, INC. 401(K) PLAN          |            |                                      |
|--------------------------------------|------------|--------------------------------------|
| Plan #333                            |            | EIN: 36-3968652                      |
| ( a ) Name of participating employer | ( b ) EIN  | ( c ) Percent of Total Contributions |
| 3C P                                 | 20-4082423 | 0.15%                                |
| A Sa                                 | 36-4444200 | 0.46%                                |
| A Sa                                 | 36-4020129 | 0.02%                                |
| A. P                                 | 20-8657471 | 0.84%                                |
| Acqu                                 | 47-4722140 | 0.00%                                |
| Adva                                 | 20-0551423 | 0.13%                                |
| Adva                                 | 81-5469645 | 0.07%                                |
| All                                  | 46-1656054 | 0.40%                                |
| Amer                                 | 62-0968813 | 2.78%                                |
| AMT                                  | 36-4234675 | 1.78%                                |
| Aper                                 | 45-5186521 | 1.11%                                |
| Aspi                                 | 20-0014991 | 0.16%                                |
| Belg                                 | 36-3650208 | 1.18%                                |
| Benn                                 | 80-0774614 | 0.26%                                |
| Bloo                                 | 90-0941678 | 0.08%                                |
| Blue                                 | 20-4922513 | 0.30%                                |
| BSL                                  | 27-3081407 | 0.52%                                |
| Calz                                 | 90-1002678 | 2.54%                                |
| Cari                                 | 36-3347103 | 0.13%                                |
| Cart                                 | 03-0463490 | 0.31%                                |
| Chic                                 | 36-4301683 | 1.72%                                |
| CIC                                  | 35-1781059 | 6.27%                                |
| Conc                                 | 56-1389559 | 1.34%                                |
| Conn                                 | 36-4290672 | 0.65%                                |
| Derm                                 | 36-3769500 | 0.84%                                |
| Dime                                 | 20-0799826 | 0.03%                                |
| Dive                                 | 20-0039706 | 0.40%                                |
| DMT                                  | 20-4935741 | 0.01%                                |
| DS E                                 | 36-4101757 | 0.49%                                |
| Dura                                 | 52-2329760 | 0.25%                                |
| Erra                                 | 39-1963033 | 0.25%                                |
| Eved                                 | 27-1181836 | 1.30%                                |
| GaP                                  | 90-0597054 | 0.99%                                |
| Get                                  | 36-3812373 | 5.04%                                |
| Gran                                 | 81-3570674 | 0.68%                                |
| Heal                                 | 36-4108714 | 1.33%                                |
| Iden                                 | 36-3789863 | 1.04%                                |
| Inde                                 | 80-0832816 | 4.17%                                |
| Inne                                 | 36-4253411 | 0.14%                                |
| Inte                                 | 39-1788225 | 1.42%                                |
| item                                 | 27-1540152 | 0.35%                                |
| JB H                                 | 47-2130670 | 0.24%                                |
| JDEM                                 | 47-1920202 | 0.31%                                |
| Jewi                                 | 36-3666945 | 0.08%                                |
| K.N.                                 | 36-2838844 | 1.17%                                |
| KMA                                  | 47-3595989 | 0.19%                                |
| KMA                                  | 27-3119739 | 0.28%                                |
| Land                                 | 36-4431540 | 0.35%                                |

| TANDEM HR, INC. 401(K) PLAN          |            | Plan #333                            | EIN: 36-3968652 |
|--------------------------------------|------------|--------------------------------------|-----------------|
| ( a ) Name of participating employer | ( b ) EIN  | ( c ) Percent of Total Contributions |                 |
| Lawr                                 | 36-2073790 | 2.75%                                |                 |
| LCP                                  | 27-4158958 | 2.41%                                |                 |
| Lehm                                 | 36-4023870 | 0.52%                                |                 |
| Lite                                 | 36-2865751 | 0.64%                                |                 |
| LU P                                 | 47-3441167 | 1.03%                                |                 |
| Magn                                 | 81-3604920 | 0.08%                                |                 |
| Mass                                 | 36-3736393 | 0.03%                                |                 |
| Medi                                 | 36-2909824 | 0.54%                                |                 |
| Medu                                 | 37-1755045 | 1.80%                                |                 |
| Midw                                 | 47-1271472 | 0.04%                                |                 |
| Mobi                                 | 36-3361521 | 0.46%                                |                 |
| Mome                                 | 37-1773699 | 0.76%                                |                 |
| Nati                                 | 81-4300247 | 0.11%                                |                 |
| NSou                                 | 45-5195599 | 0.54%                                |                 |
| Para                                 | 20-8564669 | 0.07%                                |                 |
| Pari                                 | 36-2115043 | 6.55%                                |                 |
| Pear                                 | 47-4122784 | 2.05%                                |                 |
| Perf                                 | 45-2969539 | 0.75%                                |                 |
| Pern                                 | 36-4025775 | 3.90%                                |                 |
| Pern                                 | 66-0822963 | 1.37%                                |                 |
| Plat                                 | 36-4474556 | 1.15%                                |                 |
| Podi                                 | 36-3231242 | 0.77%                                |                 |
| PPL                                  | 36-4544656 | 1.00%                                |                 |
| Prop                                 | 45-4287396 | 0.67%                                |                 |
| Pure                                 | 42-1767135 | 4.20%                                |                 |
| Quad                                 | 36-2433413 | 0.97%                                |                 |
| Radi                                 | 81-5277017 | 0.03%                                |                 |
| Raha                                 | 36-4332776 | 1.03%                                |                 |
| RB H                                 | 36-1202320 | 0.62%                                |                 |
| Reso                                 | 03-0577120 | 0.18%                                |                 |
| Risk                                 | 36-3839208 | 0.81%                                |                 |
| SB Y                                 | 36-3881132 | 0.75%                                |                 |
| Schl                                 | 39-1989641 | 1.18%                                |                 |
| Solb                                 | 36-2688269 | 4.38%                                |                 |
| Tand                                 | 36-3968652 | 2.35%                                |                 |
| Tect                                 | 47-1638062 | 0.01%                                |                 |
| Tect                                 | 47-1407509 | 1.06%                                |                 |
| The                                  | 35-2301658 | 5.18%                                |                 |
| Ther                                 | 20-5104740 | 0.00%                                |                 |
| TJC                                  | 32-0017805 | 0.00%                                |                 |
| Towe                                 | 36-3009565 | 0.02%                                |                 |
| Trav                                 | 36-3006525 | 2.11%                                |                 |
| Vect                                 | 32-0252010 | 0.00%                                |                 |
| Voit                                 | 99-0363634 | 0.24%                                |                 |
| Work                                 | 36-4095007 | 0.34%                                |                 |