Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
A360, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2017

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

A360, INC.

2121 WAUKEGAN ROAD
SUITE 300
BANNOCKBURN, IL 60015

2b Employer Identification Number (EIN)
81-4491906

2c Plan Sponsor's telephone number
813-261-0447

2d Business code (see instructions)
531390

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	12/31/2019	ROBYN ELKO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/31/2019	ROBYN ELKO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	261
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	261
a(2) Total number of active participants at the end of the plan year	**6a(2)**	251
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	251
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	251
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	238
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2I 2P 2Q 3H 3I

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	Insurance	**(1)**	Insurance
(2)	Code section 412(e)(3) insurance contracts	**(2)**	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4)	General assets of the sponsor	**(4)**	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
A360, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A360, INC.

D Employer Identification Number (EIN)
81-4491906

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

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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)

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
A360, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A360, INC.

D Employer Identification Number (EIN)
81-4491906

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	1702500
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**	0	11700000
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	0	13402500
	Liabilities			
g	Benefit claims payable	**1g**	0	
h	Operating payables	**1h**	0	
i	Acquisition indebtedness	**1i**	0	
j	Other liabilities	**1j**	0	31102500
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	31102500
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	0	-17700000

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	**2a(1)(A)**	1702500	
	(B) Participants	**2a(1)(B)**	0	
	(C) Others (including rollovers)	**2a(1)(C)**	0	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		1702500
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	0	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**		
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		0
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	0	
	(B) Common stock	**2b(2)(B)**	0	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		0
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	0	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	-18300000	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		-18300000

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		-16597500
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	0	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		0
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		1102500
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1102500
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-17700000
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: RSM US LLP **(2)** EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	0
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	0

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	0
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	0
e	Was this plan covered by a fidelity bond?	4e		X	0
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

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

A Name of plan
A360, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A360, INC.

D Employer Identification Number (EIN)
81-4491906

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): _____ _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☒ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☒ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☒ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☒ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% 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):

A360, Inc. Employee Stock Ownership Plan

Financial Report
December 31, 2017

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

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RSM US LLP

Independent Auditor's Report

To the Participants and ESOP Committee
A360, Inc. Employee Stock Ownership Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of A360, Inc. Employee Stock Ownership Plan (the Plan), which comprise the statement of net assets (deficit) available for benefits as of December 31, 2017, the related statement of changes in net assets (deficit) 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Argent Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained a certification from the trustee as of and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Emphasis of Matter
As discussed in Note 4 to the financial statements, the financial statements include an investment representing 87 percent of total assets as of December 31, 2017, whose fair value has been estimated by management based upon an independent appraisal in the absence of readily ascertainable fair value. Because of the inherent uncertainty of valuation, the estimated value may differ significantly from the value that would have been used had a ready market for the investment existed, and the differences could be material. Our disclaimer of opinion is not modified with respect to this matter.

Other Matter
The supplemental schedule of assets held (at end of year) as of December 31, 2017 and schedule of reportable transactions for the year ended December 31, 2017 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

RSM US LLP

Schaumburg, Illinois
November 15, 2018

A360, Inc. Employee Stock Ownership Plan

Statement of Net Assets (Deficit) Available for Benefits
December 31, 2017

	Allocated	Unallocated	Total
Assets			
Investment, A360, Inc.			
Common stock, at fair value	$ -	$ 11,700,000	$ 11,700,000
Receivables			
Company contributions	600,000	1,102,500	1,702,500
Total assets	600,000	12,802,500	13,402,500
Liabilities			
Loan payable	-	30,000,000	30,000,000
Interest payable	-	847,500	847,500
Total liabilities	-	30,847,500	30,847,500
Net assets (deficit) available for benefits	$ 600,000	$ (18,045,000)	$ (17,445,000)

See notes to financial statements.

A360, Inc. Employee Stock Ownership Plan

Statement of Changes in Net Assets (Deficit) Available for Benefits
Year Ended December 31, 2017

	Allocated	Unallocated	Total
Additions to net assets attributed to:			
Company contributions	$ 600,000	$ 1,102,500	$ 1,702,500
Total additions	600,000	1,102,500	1,702,500
Deductions from net assets attributed to:			
Net depreciation in fair value of investment	-	18,300,000	18,300,000
Interest expense	-	847,500	847,500
Total deductions	-	19,147,500	19,147,500
Net increase (decrease)	600,000	(18,045,000)	(17,445,000)
Net assets (deficit) available for benefits:			
Beginning of year	-	-	-
End of year	$ 600,000	$ (18,045,000)	$ (17,445,000)

See notes to financial statements.

Note 1. Plan Description

The following brief description of A360, Inc. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Agreement for complete information.

General: A360, Inc. (the Company) established the Plan effective January 1, 2017, to permit eligible employees to share in the growth of the Company. The Plan is a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulation thereunder of the Internal Revenue Code of 1986, as amended (IRC), and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an ESOP Committee appointed by the Company's Board of Directors. An independent third party trust company is the Plan's trustee.

On January 26, 2017, the Plan purchased 1,000,000 shares of A360, Inc. common stock using the proceeds from a note payable to the Company amounting to $30,000,000 (see Note 7), and holds the stock in a trust established under the Plan. The borrowing is to be repaid over a period of 50 years, as determined in the loan agreement, by fully deductible Company contributions to the Plan. As the Plan makes each payment of principal and interest, as required, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares once they are allocated under the Plan. Accordingly, the financial statements of the Plan as of and for the year ended December 31, 2017, present separately the assets and liabilities and the changes therein pertaining to (a) the accounts of employees with rights in allocated common stock (allocated), and (b) stock not yet allocated to employees (unallocated).

Eligibility: An employee of the Company, ARMA Acquisition LLC, Firm Solutions LLC, C2C Title LLC and LOGS Group LLC who has completed 12 consecutive months of service and has attained age 21 becomes eligible to participate on the first day of the month on which or after the eligibility requirements have been met.

Contributions: All contributions are made by the Company; there are no employee contributions permitted. Employer contributions may be paid to the trustee in cash and/or in shares of Company stock, as determined by the Board of Directors in its sole discretion, provided that the contribution is paid to the trustee in cash to provide the trust with sufficient cash to pay the currently maturing debt service obligation based on the loan amortization schedule. An employee must complete at least 1,000 hours of service during the plan year and be employed on the last day of the plan year to receive its allocation of the company contribution. Each employee's allocation is based on eligible compensation which includes salary, wages, commissions, bonuses and overtime paid after entering the plan as a percentage of all participants' eligible compensation.

Payment of benefits: Distributions on account of death, disability or meeting normal retirement may commence in the Plan year following the benefit event. Distributions for other separations from service may commence no later than the fifth plan year following the separation from service. Dependent upon the vested account balance as of the immediately preceding valuation date, distributions may be paid in a lump sum or installments. Distributions may be made in cash and/or Company common stock. Under the provisions of the Plan, the Company is obligated to repurchase participant shares, which have been distributed under the terms of the Plan if the shares are not publicly traded or if the shares are subject to trading limitations.

Note 1. Plan Description (Continued)

Voting rights: To the extent a shareholder vote is required, the participants of the Plan shall be entitled to direct the Trustee as to the exercise of any and all voting rights attributable to shares of Company stock then allocated to his/her account with respect to the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of the corporation or any similar transaction as required by Section 409(e)(3) of the IRC. Unallocated shares and any allocated shares with respect to which voting instructions are not given shall be voted in the manner determined by the trustee.

Participant accounts: The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to the total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance to all participants' account balances.

Vesting: Vesting in the Company contribution portion of participant accounts, plus actual earnings thereon, is based on years of service: 20 percent after two years, 40 percent after three years, 60 percent after four years, 80 percent after five years, and 100 percent after six years.

Put option: Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the current value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification: Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments, which are more diversified. Participants who attained age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. During the first five years, a participant may diversify up to 25 percent of the number of the shares to his or her account. In the sixth year, this limit is increased to 50 percent of the shares in his or her account. Participants who elect to diversify receive a cash distribution. The election to diversify is made subsequent to year-end based upon the shares of the Company stock in the participant's account at year-end.

Forfeitures: Plan forfeitures are allocated to each participant's account based upon the relation of the participant's eligible compensation to total eligible compensation for the Plan year. There were no forfeitures allocated to participants during the plan year ended December 31, 2017. There were no unallocated forfeitures held by the Plan at December 31, 2017.

Note 2. Significant Accounting Policies

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

Note 2. Significant Accounting Policies (Continued)

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect reported amounts of assets, liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Allocations: The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Investment valuation and income recognition: The shares of Company common stock are reported at fair value. The fair value of the Company is determined by an annual independent appraisal. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payments of benefits and administrative expenses: Benefits are recorded when paid. All expenses of maintaining the Plan are paid by the Company.

Subsequent events: The Plan Administrator has evaluated subsequent events through November 15, 2018, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Argent Trust Company, the Trustee

The following is a summary of the Plan's asset and income information as of and for the year ended December 31, 2017, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from the trustee that the information provided to the Plan Administrator by the trustee related to the following assets and income is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets and income:

	2017
Investment, A360, Inc.	
Common stock, at fair value	$ 11,700,000
Net depreciation in fair value of investment	$ 18,300,000

Note 4. Investments

The Plan's investments, at December 31, 2017, are presented in the following table:

	Allocated	Unallocated
A360, Inc. common stock:		
Number of shares	-	1,000,000
Cost	$ -	$ 30,000,000
Estimated fair value	$ -	$ 11,700,000

Note 5. 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 Accounting Standards Codification 820 are described below:

Level 1: Inputs to the valuation methodologies 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 methodologies 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 methodologies are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

A360, Inc. common stock: Valued at fair value, as determined by the Trustee, after taking into consideration a valuation from an independent appraiser. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow method under the income approach, capitalized cash flow method under the income approach, and guideline public company method under the market approach. In 2017, discounted cash flow, capitalized cash flow and guideline public company methods were weighted 25 percent, 50 percent, and 25 percent, respectively. Plan management has concluded that a market participant would also recognized a discount for lack of marketability.

Note 5. Fair Value Measurements (Continued)

The following table set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2017:

	Level 1	Level 2	Level 3	Total
Investments in fair value hierarchy:				
A360, Inc. common stock	$ -	$ -	$ 11,700,000	$ 11,700,000
Total assets at fair value	$ -	$ -	$ 11,700,000	$ 11,700,000

Level 3 Gains and Losses

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

Balance, beginning of year	$ -
Purchase of common stock, January 26, 2017	30,000,000
Net depreciation in fair value of investment	(18,300,000)
Balance, end of year	$ 11,700,000

Changes in fair value levels: To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2017, there were no transfers in or out of Level 3.

Note 5. Fair Value Measurements (Continued)

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

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs.

Instrument	Fair Value 2017	Principal Valuation Technique	Unobservable Inputs
Common stock - A360, Inc.	$ 11,700,000	Discounted cash flow	EBITDA Net income Weighted average cost of capital Discount rate Discount for lack of marketability
		Capitalized cash flow	EBITDA Net income Weighted average cost of capital Capitalization factor Discount for lack of marketability
		General company guideline	Public comparables EBIT multiple EBITDA multiple Discount for lack of marketability

The valuation process involves plan management's selection of an independent appraiser. Plan management accumulates the data for the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the trustee, reviews in detail, discusses and approves.

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

Note 6. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 12, 2018, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax exempt.

Note 6. Tax Status (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress.

Note 7. Loan Payable

The loan payable at December 31, 2017, consists of a term note payable to the Company in the amount of $30,000,000, due in annual installments as noted below plus interest at 3 percent, due January 26, 2067, collateralized by the Plan's investment in unallocated shares of common stock of A360, Inc.

Maturities of long-term debt are as follows:

Years ending December 31:	
2018	$ 600,000
2019	600,000
2020	600,000
2021	600,000
2022	600,000
Thereafter	27,000,000
	$ 30,000,000

Note 8. Risks, Uncertainties and Concentration

The Plan's investment consists of the Company's common stock, which is exposed to various risks such as interest rate, market and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in the estimations and assumptions, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets (deficit) available for benefits.

Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock, which is a related party and party-in-interest transaction. The Plan has service providers which are considered parties-in-interest under ERISA. Certain employees of the Company provide services to the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Note 10. Plan Termination

The Company reserves the right to terminate the Plan at any time, subject to plan provisions. Upon such termination of the Plan, participants will become 100 percent vested in their accounts and the trust shall continue until the trustee has distributed all of the benefits under the Plan to such participants or their beneficiaries at the time prescribed by the plan terms and the IRC.

Note 11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets (deficit) available for benefits per the financial statements to the Form 5500 at December 31, 2017:

Net assets (deficit) available for benefits per the financial statements	$ (17,445,000)
Other liabilities	(255,000)
Net assets (deficit) available for benefits per the Form 5500	$ (17,700,000)

The following is a reconciliation of the change in net assets (deficit) available for benefits for the year ended December 31, 2017, per the financial statements to the Form 5500:

Change in net assets (deficit) available for benefits per the financial statements	$ (17,445,000)
Change in:	
Interest expense	(255,000)
Change in net assets (deficit) available for benefits per the Form 5500	$ (17,700,000)

A360, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)
December 31, 2017

Plan Number 002, EIN 81-4491906
Form 5500, Schedule H, Line 4i

(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
*	A360, Inc.	Common Stock, 1,000,000 Shares	$ 30,000,000	$ 11,700,000

* Represents a party-in-interest

The above information has been certified by Argent Trust Company, the trustee, as complete and accurate.

A360, Inc. Employee Stock Ownership Plan

Schedule of Reportable Transactions
Year Ended December 31, 2017

Plan Number 002, EIN 81-4491906
Form 5500, Schedule H, Line 4j

(a)	(b) Identity of party involved	(c) Description of asset	(d) Purchase price	(e) Selling price	(f) Cost of asset	(g) Current value of asset on transaction date	(h) Net gain or (loss)
*	A360, Inc.	Purchase of 1,000,000 shares of Common Stock on January 26, 2017	$ 30,000,000	$ -	$ 30,000,000	$ 30,000,000	$ -

* Represents a party-in-interest.

The above information has been certified by Argent Trust Company, the trustee, as complete and accurate.

A360, Inc. Employee Stock Ownership Plan

Financial Report
December 31, 2017

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Independent Auditor's Report

To the Participants and ESOP Committee
A360, Inc. Employee Stock Ownership Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of A360, Inc. Employee Stock Ownership Plan (the Plan), which comprise the statement of net assets (deficit) available for benefits as of December 31, 2017, the related statement of changes in net assets (deficit) 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Argent Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained a certification from the trustee as of and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Emphasis of Matter
As discussed in Note 4 to the financial statements, the financial statements include an investment representing 87 percent of total assets as of December 31, 2017, whose fair value has been estimated by management based upon an independent appraisal in the absence of readily ascertainable fair value. Because of the inherent uncertainty of valuation, the estimated value may differ significantly from the value that would have been used had a ready market for the investment existed, and the differences could be material. Our disclaimer of opinion is not modified with respect to this matter.

Other Matter
The supplemental schedule of assets held (at end of year) as of December 31, 2017 and schedule of reportable transactions for the year ended December 31, 2017 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

RSM US LLP

Schaumburg, Illinois
November 15, 2018

A360, Inc. Employee Stock Ownership Plan

Statement of Net Assets (Deficit) Available for Benefits
December 31, 2017

	Allocated	Unallocated	Total
Assets			
Investment, A360, Inc.			
Common stock, at fair value	$ -	$ 11,700,000	$ 11,700,000
Receivables			
Company contributions	600,000	1,102,500	1,702,500
Total assets	600,000	12,802,500	13,402,500
Liabilities			
Loan payable	-	30,000,000	30,000,000
Interest payable	-	847,500	847,500
Total liabilities	-	30,847,500	30,847,500
Net assets (deficit) available for benefits	$ 600,000	$ (18,045,000)	$ (17,445,000)

See notes to financial statements.

A360, Inc. Employee Stock Ownership Plan

Statement of Changes in Net Assets (Deficit) Available for Benefits
Year Ended December 31, 2017

	Allocated	Unallocated	Total
Additions to net assets attributed to:			
Company contributions	$ 600,000	$ 1,102,500	$ 1,702,500
Total additions	600,000	1,102,500	1,702,500
Deductions from net assets attributed to:			
Net depreciation in fair value of investment	-	18,300,000	18,300,000
Interest expense	-	847,500	847,500
Total deductions	-	19,147,500	19,147,500
Net increase (decrease)	600,000	(18,045,000)	(17,445,000)
Net assets (deficit) available for benefits:			
Beginning of year	-	-	-
End of year	$ 600,000	$ (18,045,000)	$ (17,445,000)

See notes to financial statements.

Note 1. Plan Description

The following brief description of A360, Inc. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Agreement for complete information.

General: A360, Inc. (the Company) established the Plan effective January 1, 2017, to permit eligible employees to share in the growth of the Company. The Plan is a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulation thereunder of the Internal Revenue Code of 1986, as amended (IRC), and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an ESOP Committee appointed by the Company's Board of Directors. An independent third party trust company is the Plan's trustee.

On January 26, 2017, the Plan purchased 1,000,000 shares of A360, Inc. common stock using the proceeds from a note payable to the Company amounting to $30,000,000 (see Note 7), and holds the stock in a trust established under the Plan. The borrowing is to be repaid over a period of 50 years, as determined in the loan agreement, by fully deductible Company contributions to the Plan. As the Plan makes each payment of principal and interest, as required, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares once they are allocated under the Plan. Accordingly, the financial statements of the Plan as of and for the year ended December 31, 2017, present separately the assets and liabilities and the changes therein pertaining to (a) the accounts of employees with rights in allocated common stock (allocated), and (b) stock not yet allocated to employees (unallocated).

Eligibility: An employee of the Company, ARMA Acquisition LLC, Firm Solutions LLC, C2C Title LLC and LOGS Group LLC who has completed 12 consecutive months of service and has attained age 21 becomes eligible to participate on the first day of the month on which or after the eligibility requirements have been met.

Contributions: All contributions are made by the Company; there are no employee contributions permitted. Employer contributions may be paid to the trustee in cash and/or in shares of Company stock, as determined by the Board of Directors in its sole discretion, provided that the contribution is paid to the trustee in cash to provide the trust with sufficient cash to pay the currently maturing debt service obligation based on the loan amortization schedule. An employee must complete at least 1,000 hours of service during the plan year and be employed on the last day of the plan year to receive its allocation of the company contribution. Each employee's allocation is based on eligible compensation which includes salary, wages, commissions, bonuses and overtime paid after entering the plan as a percentage of all participants' eligible compensation.

Payment of benefits: Distributions on account of death, disability or meeting normal retirement may commence in the Plan year following the benefit event. Distributions for other separations from service may commence no later than the fifth plan year following the separation from service. Dependent upon the vested account balance as of the immediately preceding valuation date, distributions may be paid in a lump sum or installments. Distributions may be made in cash and/or Company common stock. Under the provisions of the Plan, the Company is obligated to repurchase participant shares, which have been distributed under the terms of the Plan if the shares are not publicly traded or if the shares are subject to trading limitations.

Note 1. Plan Description (Continued)

Voting rights: To the extent a shareholder vote is required, the participants of the Plan shall be entitled to direct the Trustee as to the exercise of any and all voting rights attributable to shares of Company stock then allocated to his/her account with respect to the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of the corporation or any similar transaction as required by Section 409(e)(3) of the IRC. Unallocated shares and any allocated shares with respect to which voting instructions are not given shall be voted in the manner determined by the trustee.

Participant accounts: The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to the total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance to all participants' account balances.

Vesting: Vesting in the Company contribution portion of participant accounts, plus actual earnings thereon, is based on years of service: 20 percent after two years, 40 percent after three years, 60 percent after four years, 80 percent after five years, and 100 percent after six years.

Put option: Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the current value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification: Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments, which are more diversified. Participants who attained age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. During the first five years, a participant may diversify up to 25 percent of the number of the shares to his or her account. In the sixth year, this limit is increased to 50 percent of the shares in his or her account. Participants who elect to diversify receive a cash distribution. The election to diversify is made subsequent to year-end based upon the shares of the Company stock in the participant's account at year-end.

Forfeitures: Plan forfeitures are allocated to each participant's account based upon the relation of the participant's eligible compensation to total eligible compensation for the Plan year. There were no forfeitures allocated to participants during the plan year ended December 31, 2017. There were no unallocated forfeitures held by the Plan at December 31, 2017.

Note 2. Significant Accounting Policies

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

Note 2. Significant Accounting Policies (Continued)

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect reported amounts of assets, liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Allocations: The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Investment valuation and income recognition: The shares of Company common stock are reported at fair value. The fair value of the Company is determined by an annual independent appraisal. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payments of benefits and administrative expenses: Benefits are recorded when paid. All expenses of maintaining the Plan are paid by the Company.

Subsequent events: The Plan Administrator has evaluated subsequent events through November 15, 2018, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Argent Trust Company, the Trustee

The following is a summary of the Plan's asset and income information as of and for the year ended December 31, 2017, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from the trustee that the information provided to the Plan Administrator by the trustee related to the following assets and income is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets and income:

	2017
Investment, A360, Inc.	
Common stock, at fair value	$ 11,700,000
Net depreciation in fair value of investment	$ 18,300,000

Note 4. Investments

The Plan's investments, at December 31, 2017, are presented in the following table:

	Allocated	Unallocated
A360, Inc. common stock:		
Number of shares	-	1,000,000
Cost	$ -	$ 30,000,000
Estimated fair value	$ -	$ 11,700,000

Note 5. 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 Accounting Standards Codification 820 are described below:

Level 1: Inputs to the valuation methodologies 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 methodologies 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 methodologies are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

A360, Inc. common stock: Valued at fair value, as determined by the Trustee, after taking into consideration a valuation from an independent appraiser. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow method under the income approach, capitalized cash flow method under the income approach, and guideline public company method under the market approach. In 2017, discounted cash flow, capitalized cash flow and guideline public company methods were weighted 25 percent, 50 percent, and 25 percent, respectively. Plan management has concluded that a market participant would also recognized a discount for lack of marketability.

Note 5. Fair Value Measurements (Continued)

The following table set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2017:

	Level 1	Level 2	Level 3	Total
Investments in fair value hierarchy:				
A360, Inc. common stock	$ -	$ -	$ 11,700,000	$ 11,700,000
Total assets at fair value	$ -	$ -	$ 11,700,000	$ 11,700,000

Level 3 Gains and Losses

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

Balance, beginning of year	$ -
Purchase of common stock, January 26, 2017	30,000,000
Net depreciation in fair value of investment	(18,300,000)
Balance, end of year	$ 11,700,000

Changes in fair value levels: To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2017, there were no transfers in or out of Level 3.

Note 5. Fair Value Measurements (Continued)

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

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs.

Instrument	Fair Value 2017	Principal Valuation Technique	Unobservable Inputs
Common stock - A360, Inc.	$ 11,700,000	Discounted cash flow	EBITDA Net income Weighted average cost of capital Discount rate Discount for lack of marketability
		Capitalized cash flow	EBITDA Net income Weighted average cost of capital Capitalization factor Discount for lack of marketability
		General company guideline	Public comparables EBIT multiple EBITDA multiple Discount for lack of marketability

The valuation process involves plan management's selection of an independent appraiser. Plan management accumulates the data for the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the trustee, reviews in detail, discusses and approves.

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

Note 6. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 12, 2018, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax exempt.

Note 6. Tax Status (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress.

Note 7. Loan Payable

The loan payable at December 31, 2017, consists of a term note payable to the Company in the amount of $30,000,000, due in annual installments as noted below plus interest at 3 percent, due January 26, 2067, collateralized by the Plan's investment in unallocated shares of common stock of A360, Inc.

Maturities of long-term debt are as follows:

Years ending December 31:	
2018	$ 600,000
2019	600,000
2020	600,000
2021	600,000
2022	600,000
Thereafter	27,000,000
	$ 30,000,000

Note 8. Risks, Uncertainties and Concentration

The Plan's investment consists of the Company's common stock, which is exposed to various risks such as interest rate, market and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in the estimations and assumptions, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets (deficit) available for benefits.

Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock, which is a related party and party-in-interest transaction. The Plan has service providers which are considered parties-in-interest under ERISA. Certain employees of the Company provide services to the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Note 10. Plan Termination

The Company reserves the right to terminate the Plan at any time, subject to plan provisions. Upon such termination of the Plan, participants will become 100 percent vested in their accounts and the trust shall continue until the trustee has distributed all of the benefits under the Plan to such participants or their beneficiaries at the time prescribed by the plan terms and the IRC.

Note 11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets (deficit) available for benefits per the financial statements to the Form 5500 at December 31, 2017:

Net assets (deficit) available for benefits per the financial statements	$ (17,445,000)
Other liabilities	(255,000)
Net assets (deficit) available for benefits per the Form 5500	$ (17,700,000)

The following is a reconciliation of the change in net assets (deficit) available for benefits for the year ended December 31, 2017, per the financial statements to the Form 5500:

Change in net assets (deficit) available for benefits per the financial statements	$ (17,445,000)
Change in:	
Interest expense	(255,000)
Change in net assets (deficit) available for benefits per the Form 5500	$ (17,700,000)

A360, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)
December 31, 2017

Plan Number 002, EIN 81-4491906
Form 5500, Schedule H, Line 4i

(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
*	A360, Inc.	Common Stock, 1,000,000 Shares	$ 30,000,000	$ 11,700,000

* Represents a party-in-interest

The above information has been certified by Argent Trust Company, the trustee, as complete and accurate.

A360, Inc. Employee Stock Ownership Plan

Schedule of Reportable Transactions
Year Ended December 31, 2017

Plan Number 002, EIN 81-4491906
Form 5500, Schedule H, Line 4j

(a)	(b) Identity of party involved	(c) Description of asset	(d) Purchase price	(e) Selling price	(f) Cost of asset	(g) Current value of asset on transaction date	(h) Net gain or (loss)
*	A360, Inc.	Purchase of 1,000,000 shares of Common Stock on January 26, 2017	$ 30,000,000	$ -	$ 30,000,000	$ 30,000,000	$ -

* Represents a party-in-interest.

The above information has been certified by Argent Trust Company, the trustee, as complete and accurate.

A360, Inc. Employee Stock Ownership Plan

Financial Report
December 31, 2017

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RSM US LLP

Independent Auditor's Report

To the Participants and ESOP Committee
A360, Inc. Employee Stock Ownership Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of A360, Inc. Employee Stock Ownership Plan (the Plan), which comprise the statement of net assets (deficit) available for benefits as of December 31, 2017, the related statement of changes in net assets (deficit) 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Argent Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained a certification from the trustee as of and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

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Emphasis of Matter
As discussed in Note 4 to the financial statements, the financial statements include an investment representing 87 percent of total assets as of December 31, 2017, whose fair value has been estimated by management based upon an independent appraisal in the absence of readily ascertainable fair value. Because of the inherent uncertainty of valuation, the estimated value may differ significantly from the value that would have been used had a ready market for the investment existed, and the differences could be material. Our disclaimer of opinion is not modified with respect to this matter.

Other Matter
The supplemental schedule of assets held (at end of year) as of December 31, 2017 and schedule of reportable transactions for the year ended December 31, 2017 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

RSM US LLP

Schaumburg, Illinois
November 15, 2018

A360, Inc. Employee Stock Ownership Plan

Statement of Net Assets (Deficit) Available for Benefits
December 31, 2017

	Allocated	Unallocated	Total
Assets			
Investment, A360, Inc.			
Common stock, at fair value	$ -	$ 11,700,000	$ 11,700,000
Receivables			
Company contributions	600,000	1,102,500	1,702,500
Total assets	600,000	12,802,500	13,402,500
Liabilities			
Loan payable	-	30,000,000	30,000,000
Interest payable	-	847,500	847,500
Total liabilities	-	30,847,500	30,847,500
Net assets (deficit) available for benefits	$ 600,000	$ (18,045,000)	$ (17,445,000)

See notes to financial statements.

A360, Inc. Employee Stock Ownership Plan

Statement of Changes in Net Assets (Deficit) Available for Benefits
Year Ended December 31, 2017

	Allocated	Unallocated	Total
Additions to net assets attributed to:			
Company contributions	$ 600,000	$ 1,102,500	$ 1,702,500
Total additions	600,000	1,102,500	1,702,500
Deductions from net assets attributed to:			
Net depreciation in fair value of investment	-	18,300,000	18,300,000
Interest expense	-	847,500	847,500
Total deductions	-	19,147,500	19,147,500
Net increase (decrease)	600,000	(18,045,000)	(17,445,000)
Net assets (deficit) available for benefits:			
Beginning of year	-	-	-
End of year	$ 600,000	$ (18,045,000)	$ (17,445,000)

See notes to financial statements.

Note 1. Plan Description

The following brief description of A360, Inc. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Agreement for complete information.

General: A360, Inc. (the Company) established the Plan effective January 1, 2017, to permit eligible employees to share in the growth of the Company. The Plan is a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulation thereunder of the Internal Revenue Code of 1986, as amended (IRC), and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an ESOP Committee appointed by the Company's Board of Directors. An independent third party trust company is the Plan's trustee.

On January 26, 2017, the Plan purchased 1,000,000 shares of A360, Inc. common stock using the proceeds from a note payable to the Company amounting to $30,000,000 (see Note 7), and holds the stock in a trust established under the Plan. The borrowing is to be repaid over a period of 50 years, as determined in the loan agreement, by fully deductible Company contributions to the Plan. As the Plan makes each payment of principal and interest, as required, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares once they are allocated under the Plan. Accordingly, the financial statements of the Plan as of and for the year ended December 31, 2017, present separately the assets and liabilities and the changes therein pertaining to (a) the accounts of employees with rights in allocated common stock (allocated), and (b) stock not yet allocated to employees (unallocated).

Eligibility: An employee of the Company, ARMA Acquisition LLC, Firm Solutions LLC, C2C Title LLC and LOGS Group LLC who has completed 12 consecutive months of service and has attained age 21 becomes eligible to participate on the first day of the month on which or after the eligibility requirements have been met.

Contributions: All contributions are made by the Company; there are no employee contributions permitted. Employer contributions may be paid to the trustee in cash and/or in shares of Company stock, as determined by the Board of Directors in its sole discretion, provided that the contribution is paid to the trustee in cash to provide the trust with sufficient cash to pay the currently maturing debt service obligation based on the loan amortization schedule. An employee must complete at least 1,000 hours of service during the plan year and be employed on the last day of the plan year to receive its allocation of the company contribution. Each employee's allocation is based on eligible compensation which includes salary, wages, commissions, bonuses and overtime paid after entering the plan as a percentage of all participants' eligible compensation.

Payment of benefits: Distributions on account of death, disability or meeting normal retirement may commence in the Plan year following the benefit event. Distributions for other separations from service may commence no later than the fifth plan year following the separation from service. Dependent upon the vested account balance as of the immediately preceding valuation date, distributions may be paid in a lump sum or installments. Distributions may be made in cash and/or Company common stock. Under the provisions of the Plan, the Company is obligated to repurchase participant shares, which have been distributed under the terms of the Plan if the shares are not publicly traded or if the shares are subject to trading limitations.

Note 1. Plan Description (Continued)

Voting rights: To the extent a shareholder vote is required, the participants of the Plan shall be entitled to direct the Trustee as to the exercise of any and all voting rights attributable to shares of Company stock then allocated to his/her account with respect to the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of the corporation or any similar transaction as required by Section 409(e)(3) of the IRC. Unallocated shares and any allocated shares with respect to which voting instructions are not given shall be voted in the manner determined by the trustee.

Participant accounts: The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to the total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance to all participants' account balances.

Vesting: Vesting in the Company contribution portion of participant accounts, plus actual earnings thereon, is based on years of service: 20 percent after two years, 40 percent after three years, 60 percent after four years, 80 percent after five years, and 100 percent after six years.

Put option: Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the current value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification: Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments, which are more diversified. Participants who attained age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. During the first five years, a participant may diversify up to 25 percent of the number of the shares to his or her account. In the sixth year, this limit is increased to 50 percent of the shares in his or her account. Participants who elect to diversify receive a cash distribution. The election to diversify is made subsequent to year-end based upon the shares of the Company stock in the participant's account at year-end.

Forfeitures: Plan forfeitures are allocated to each participant's account based upon the relation of the participant's eligible compensation to total eligible compensation for the Plan year. There were no forfeitures allocated to participants during the plan year ended December 31, 2017. There were no unallocated forfeitures held by the Plan at December 31, 2017.

Note 2. Significant Accounting Policies

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

Note 2. Significant Accounting Policies (Continued)

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect reported amounts of assets, liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Allocations: The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Investment valuation and income recognition: The shares of Company common stock are reported at fair value. The fair value of the Company is determined by an annual independent appraisal. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payments of benefits and administrative expenses: Benefits are recorded when paid. All expenses of maintaining the Plan are paid by the Company.

Subsequent events: The Plan Administrator has evaluated subsequent events through November 15, 2018, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Argent Trust Company, the Trustee

The following is a summary of the Plan's asset and income information as of and for the year ended December 31, 2017, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from the trustee that the information provided to the Plan Administrator by the trustee related to the following assets and income is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets and income:

	2017
Investment, A360, Inc.	
Common stock, at fair value	$ 11,700,000
Net depreciation in fair value of investment	$ 18,300,000

Note 4. Investments

The Plan's investments, at December 31, 2017, are presented in the following table:

	Allocated	Unallocated
A360, Inc. common stock:		
Number of shares	-	1,000,000
Cost	$ -	$ 30,000,000
Estimated fair value	$ -	$ 11,700,000

Note 5. 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 Accounting Standards Codification 820 are described below:

Level 1: Inputs to the valuation methodologies 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 methodologies 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 methodologies are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

A360, Inc. common stock: Valued at fair value, as determined by the Trustee, after taking into consideration a valuation from an independent appraiser. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow method under the income approach, capitalized cash flow method under the income approach, and guideline public company method under the market approach. In 2017, discounted cash flow, capitalized cash flow and guideline public company methods were weighted 25 percent, 50 percent, and 25 percent, respectively. Plan management has concluded that a market participant would also recognized a discount for lack of marketability.

Note 5. Fair Value Measurements (Continued)

The following table set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2017:

	Level 1	Level 2	Level 3	Total
Investments in fair value hierarchy:				
A360, Inc. common stock	$ -	$ -	$ 11,700,000	$ 11,700,000
Total assets at fair value	$ -	$ -	$ 11,700,000	$ 11,700,000

Level 3 Gains and Losses

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

Balance, beginning of year	$ -
Purchase of common stock, January 26, 2017	30,000,000
Net depreciation in fair value of investment	(18,300,000)
Balance, end of year	$ 11,700,000

Changes in fair value levels: To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2017, there were no transfers in or out of Level 3.

Note 5. Fair Value Measurements (Continued)

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

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs.

Instrument	Fair Value 2017	Principal Valuation Technique	Unobservable Inputs
Common stock - A360, Inc.	$ 11,700,000	Discounted cash flow	EBITDA Net income Weighted average cost of capital Discount rate Discount for lack of marketability
		Capitalized cash flow	EBITDA Net income Weighted average cost of capital Capitalization factor Discount for lack of marketability
		General company guideline	Public comparables EBIT multiple EBITDA multiple Discount for lack of marketability

The valuation process involves plan management's selection of an independent appraiser. Plan management accumulates the data for the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the trustee, reviews in detail, discusses and approves.

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

Note 6. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 12, 2018, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax exempt.

Note 6. Tax Status (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress.

Note 7. Loan Payable

The loan payable at December 31, 2017, consists of a term note payable to the Company in the amount of $30,000,000, due in annual installments as noted below plus interest at 3 percent, due January 26, 2067, collateralized by the Plan's investment in unallocated shares of common stock of A360, Inc.

Maturities of long-term debt are as follows:

Years ending December 31:	
2018	$ 600,000
2019	600,000
2020	600,000
2021	600,000
2022	600,000
Thereafter	27,000,000
	$ 30,000,000

Note 8. Risks, Uncertainties and Concentration

The Plan's investment consists of the Company's common stock, which is exposed to various risks such as interest rate, market and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in the estimations and assumptions, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets (deficit) available for benefits.

Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock, which is a related party and party-in-interest transaction. The Plan has service providers which are considered parties-in-interest under ERISA. Certain employees of the Company provide services to the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Note 10. Plan Termination

The Company reserves the right to terminate the Plan at any time, subject to plan provisions. Upon such termination of the Plan, participants will become 100 percent vested in their accounts and the trust shall continue until the trustee has distributed all of the benefits under the Plan to such participants or their beneficiaries at the time prescribed by the plan terms and the IRC.

Note 11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets (deficit) available for benefits per the financial statements to the Form 5500 at December 31, 2017:

Net assets (deficit) available for benefits per the financial statements	$ (17,445,000)
Other liabilities	(255,000)
Net assets (deficit) available for benefits per the Form 5500	$ (17,700,000)

The following is a reconciliation of the change in net assets (deficit) available for benefits for the year ended December 31, 2017, per the financial statements to the Form 5500:

Change in net assets (deficit) available for benefits per the financial statements	$ (17,445,000)
Change in:	
Interest expense	(255,000)
Change in net assets (deficit) available for benefits per the Form 5500	$ (17,700,000)

A360, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)
December 31, 2017

Plan Number 002, EIN 81-4491906
Form 5500, Schedule H, Line 4i

(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
*	A360, Inc.	Common Stock, 1,000,000 Shares	$ 30,000,000	$ 11,700,000

* Represents a party-in-interest

The above information has been certified by Argent Trust Company, the trustee, as complete and accurate.

A360, Inc. Employee Stock Ownership Plan

Schedule of Reportable Transactions
Year Ended December 31, 2017

Plan Number 002, EIN 81-4491906
Form 5500, Schedule H, Line 4j

(a)	(b) Identity of party involved	(c) Description of asset	(d) Purchase price	(e) Selling price	(f) Cost of asset	(g) Current value of asset on transaction date	(h) Net gain or (loss)
*	A360, Inc.	Purchase of 1,000,000 shares of Common Stock on January 26, 2017	$ 30,000,000	$ -	$ 30,000,000	$ 30,000,000	$ -

* Represents a party-in-interest.

The above information has been certified by Argent Trust Company, the trustee, as complete and accurate.