

Stoll Stoll Berne Lokting & Shlachter P.C. Employees' Profit Sharing Plan Administrative Fees (at 6/30/16)

1. Sigma Investment Management Company

Fees for acting as adviser to Trustees of the Plan:

0.25% of assets except Money Market and Bond investments

Note: At present, these fees are paid by Stoll Berne, not the Plan.

Stoll Berne reserves the right to have the Plan pay these fees, which would result in them being subtracted pro rata from participants' accounts.

2. Independent Retirement Consulting, LLC

Fees for acting as our third party administrators.

See schedule of their fees attached.

Note: At present, these fees are paid from a client service fee that TD Ameritrade receives from Frank Russell, and any additional balance that may be owing is paid by Stoll Berne, not the Plan.

Stoll Berne reserves the right to have the Plan pay these fees, which would result in them being subtracted pro rata from participants' accounts.

3. Newport Group

Verisight Group and Newport Group have merged to become Newport Group

Fees for acting as our website platform and custodian (includes TD Ameritrade's fee).

Annual fees: \$50 per participant plus 0.05% of the first \$10 million in plan assets, 0.04% thereafter.

Note: At present, these fees are paid from a client service fee that TD Ameritrade receives from Frank Russell, and any additional balance that may be owing is paid by Stoll Berne, not the Plan.

Stoll Berne reserves the right to have the Plan pay these fees, which would result in them being subtracted pro rata from participants' accounts.

The Newport Group does have some fees for expenses related to certain individuals. These fees are paid by the individual and include the following:

Loan processing fee: \$55.00

QDRO processing fee: \$225.00

Distribution processing fee: \$50.00

Fee for every check issued: \$5.00

Check reissuance fee: \$30.00

Additional Roth check fee: \$10.00

Additional overnight charge: \$20.00

Wire transfer fee: \$25.00

Participant Loan Takeover: \$50.00

1099R Fee: \$5.00