Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www IRS gov/form990*

OMB No 1545-0047

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 10-01-2016 , and ending 09-30-2017

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
North Carolina Bar Association
Health Benefit Trust

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
8000 Weston Parkway No 200

City or town, state or province, country, and ZIP or foreign postal code
Cary, NC 27513

D Employer identification number
56-6595155

E Telephone number
(919) 677-8900

G Gross receipts $ 42,480,625

F Name and address of principal officer
Elizabeth W Voltz
8000 Weston Parkway No 200
Cary, NC 27513

H(a) Is this a group return for subordinates? ☐ Yes ☑ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (9) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ n/a

K Form of organization ☐ Corporation ☑ Trust ☐ Association ☐ Other ▶

L Year of formation 2002

M State of legal domicile NC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
Multiple employer welfare arrangement

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	248,960
b	Net unrelated business taxable income from Form 990-T, line 34	7b	202,637

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	34,900,406	41,567,205
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	437,737	248,960
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,294,821	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	36,632,964	41,816,165
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	32,006,416	32,454,364
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,300	6,500
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,581,319	4,723,419
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	36,594,035	37,184,283
	19	Revenue less expenses Subtract line 18 from line 12	38,929	4,631,882

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	14,916,209	19,713,406
	21	Total liabilities (Part X, line 26)	3,621,739	3,694,110
	22	Net assets or fund balances Subtract line 21 from line 20	11,294,470	16,019,296

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** | 2018-06-05
Signature of officer | Date

Elizabeth W Voltz Trust Chair
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Amanda Adams	Amanda Adams			P00748038

Firm's name ▶ CHERRY BEKAERT LLP | Firm's EIN ▶ 56-0574444

Firm's address ▶ 1111 Metropolitan Ave Ste 1000
Charlotte, NC 28204 | Phone no (704) 377-1678

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission

The trust is a health benefit program whereby an employee of a participating employer, upon employment, may elect coverage

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ including grants of $) (Revenue $)

See Additional Data

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services?*If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		No
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V . . . . ☐

				Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	7			
b Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	**1b**	0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	Yes	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	0			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.**If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			**2b**		
3a Did the organization have unrelated business gross income of $1,000 or more during the year? . . .			**3a**	Yes	
b If "Yes," has it filed a Form 990-T for this year?*If "No" to line 3b, provide an explanation in Schedule O* . . .			**3b**	Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .			**4a**		No
b If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			**5a**		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .			**6a**		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7 **Organizations that may receive deductible contributions under section 170(c).**					
a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		
d If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			**7f**		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		
8 **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**		
9a Did the sponsoring organization make any taxable distributions under section 4966? . . .			**9a**		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .			**9b**		
10 **Section 501(c)(7) organizations.** Enter					
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**				
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11 **Section 501(c)(12) organizations.** Enter					
a Gross income from members or shareholders	**11a**				
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**				
12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13 **Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a Is the organization licensed to issue qualified health plans in more than one state?**Note.** See the instructions for additional information the organization must report on Schedule O			**13a**		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c Enter the amount of reserves on hand	**13c**				
14a Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b If "Yes," has it filed a Form 720 to report these payments?*If "No," provide an explanation in Schedule O* . .			**14b**		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions*

Check if Schedule O contains a response or note to any line in this Part VI . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 5			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b 5			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		No
14	Did the organization have a written document retention and destruction policy?	14		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		No
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records
▶Erin O Orr 8000 Weston Parkway Cary, NC 27513 (919) 677-8900

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Elizabeth W Voltz Trust Chair	1 00	X		X				1,400	0	0
(2) Michelle L Frazier Trust Secretary	1 00	X		X				700	0	0
(3) M Ann Anderson Trustee	1 00	X						1,400	0	0
(4) Sandra Clark Trustee	1 00	X						350	0	0
(5) Ralph W Meekins Trustee	1 00	X						800	0	0
(6) Philip R Miller III Trustee	1 00	X						1,400	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

	(D)	(E)	(F)
1b Sub-Total ▶			
c Total from continuation sheets to Part VII, Section A ▶			
d Total (add lines 1b and 1c) ▶	6,050	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Blue Cross Blue Shield of North Carolina 5901 Chapel Hill Road Durham, NC 27707	Administrative Services	2,281,781
Lawyers Insurance Agency 8000 Weston Parkway Suite 200 Cary, NC 27513	Administrative Services	1,461,270
Businessolver 1025 Ashworth Road Suite 101 West Des Moines, IA 50265	Software Services	142,259
Express Scripts 1 Express Way St Louis, MO 63121	Administrative Services	105,312

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . .	1a				
	b Membership dues . .	1b				
	c Fundraising events . .	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . ▶					

		Business Code				
Program Service Revenue	2a Premiums Earned	900099	40,235,904	40,235,904		
	b Rebates Earned	900099	1,331,301	1,331,301		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		41,567,205			

		(i) Real / (i) Securities	(ii) Personal / (ii) Other	(A)	(B)	(C)	(D)
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . . ▶			248,217		248,217	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties . . . . ▶						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) . . . . ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory	665,203					
	b Less cost or other basis and sales expenses	664,460					
	c Gain or (loss)	743					
	d Net gain or (loss) . . . . . . ▶			743		743	
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18 . . . . . a						
	b Less direct expenses . . . b						
	c Net income or (loss) from fundraising events . . ▶						
	9a Gross income from gaming activities See Part IV, line 19 . . . a						
	b Less direct expenses . . . b						
	c Net income or (loss) from gaming activities . . ▶						
	10a Gross sales of inventory, less returns and allowances . . a						
	b Less cost of goods sold . . b						
	c Net income or (loss) from sales of inventory . . ▶						
	Miscellaneous Revenue	Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d . . . . ▶						
	12 **Total revenue.** See Instructions . . . . . . ▶			41,816,165	41,567,205	248,960	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members	32,454,364			
5 Compensation of current officers, directors, trustees, and key employees	6,500			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	1,659,996			
b Legal				
c Accounting	32,323			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	31,011			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,630,895			
12 Advertising and promotion				
13 Office expenses	7,334			
14 Information technology	146,593			
15 Royalties . .				
16 Occupancy				
17 Travel	3,903			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .				
23 Insurance . . .	77,499			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a UBI Tax	93,202			
b Other taxes and fees	40,663			
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	37,184,283			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		3,092,524	2	4,619,368
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		227,595	4	158,939
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		54,140	9	13,466
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a			
	b	Less accumulated depreciation	10b		10c	
	11	Investments—publicly traded securities		9,528,441	11	13,870,727
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		2,013,509	15	1,050,906
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		14,916,209	16	19,713,406
Liabilities	17	Accounts payable and accrued expenses		585,983	17	880,291
	18	Grants payable			18	
	19	Deferred revenue		740,092	19	85,921
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		2,295,664	25	2,727,898
	26	**Total liabilities.** Add lines 17 through 25		3,621,739	26	3,694,110
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets			27	
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		0	30	0
	31	Paid-in or capital surplus, or land, building or equipment fund		0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds		11,294,470	32	16,019,296
	33	Total net assets or fund balances		11,294,470	33	16,019,296
	34	Total liabilities and net assets/fund balances		14,916,209	34	19,713,406

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	41,816,165
2	Total expenses (must equal Part IX, column (A), line 25)	2	37,184,283
3	Revenue less expenses Subtract line 2 from line 1	3	4,631,882
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,294,470
5	Net unrealized gains (losses) on investments	5	26,015
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	66,929
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	16,019,296

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☑ Cash ☐ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:

Software Version:

EIN: 56-6595155

Name: North Carolina Bar Association Health Benefit Trust

Form 990 (2016)

Form 990, Part III, Line 4a:

The trust is a self-funded multiple-employer welfare plan, operated solely and exclusively as a non-profit entity for the purpose of providing benefits to employees of participating employers The number of participants at 9/30/17 is 3,869 efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493164009308

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
North Carolina Bar Association
Health Benefit Trust

Employer identification number
56-6595155

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ________

4 Number of states where property subject to conservation easement is located ▶ ________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ ________

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ ________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ________

(ii) Assets included in Form 990, Part X ▶ $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
d ☐ Loan or exchange programs
b ☐ Scholarly research
e ☐ Other
c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV **Escrow and Custodial Arrangements.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

			Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table		
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

Part V **Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI **Land, Buildings, and Equipment.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				0

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) Reins Recov & collected prem	238,946
(2) pharmacy rebates receivable	600,000
(3) investment income receivable	34,973
(4) Investment in Insurance Captive	176,987
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	1,050,906

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
health claims liability	2,727,898
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	2,727,898

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	41,842,180
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	26,015		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	26,015
3	Subtract line **2e** from line **1**			3	41,816,165
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	41,816,165

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	37,184,283
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	37,184,283
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	37,184,283

Part XIII **Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

Part XIII **Supplemental Information *(continued)***

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 56-6595155

Name: North Carolina Bar Association Health Benefit Trust

Supplemental Information

Return Reference	Explanation
Part X, Line 2	The Sponsor analyzed the tax positions taken by the Trust, and concluded that as of Septem ber 30, 2017 and 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
North Carolina Bar Association
Health Benefit Trust

Employer identification number
56-6595155

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	The trust chair reviews and signs the form 990 one week prior to filing with the IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 15	The trustees receive agreed upon fees based on their attendance at trustee meetings throughout the year

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	All financial information is currently on file with the North Carolina Department of Insurance for public review

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
North Carolina Bar Association
Health Benefit Trust

Employer identification number
56-6595155

Part I **Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) North Carolina Bar Association 8000 Weston Parkway Cary, NC 27513 56-0583941	Promoting and Improving the Administration of Justice	NC	501(c)(6)				No
(2) North Carolina Bar Foundation 8000 Weston Parkway Cary, NC 27513 56-0767805	Promote the study of law and the continuing education of lawyers	NC	501(c)(3)	Line 10			No
(3)NC Association of Black Lawyers Land Loss Prevention Project PO Box 179 Durham, NC 27702 56-1348982	Provide legal assistance related to land loss	NC	501(c)(3)	Line 7			No
(4)CAROLINA STUDENT LEGAL SERVICES PO Box 958 chapel hill, NC 27514 58-1927954	provide legal services to students	NC	501(c)(3)	Line 10			No
(5)UNIVERSITY STUDENT LEGAL SERVICES PO Box 7123 RALEIGH, NC 27695 56-1765006	provide legal services to students	NC	501(c)(3)	Line 10			No

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)**annuities, **(iii)** royalties, or**(iv)** rent from a controlled entity . . .	1a		No
b Gift, grant, or capital contribution to related organization(s) . . .	1b		No
c Gift, grant, or capital contribution from related organization(s) . . .	1c		No
d Loans or loan guarantees to or for related organization(s) . . .	1d		No
e Loans or loan guarantees by related organization(s) . . .	1e		No
f Dividends from related organization(s) . . .	1f		No
g Sale of assets to related organization(s) . . .	1g		No
h Purchase of assets from related organization(s) . . .	1h		No
i Exchange of assets with related organization(s) . . .	1i		No
j Lease of facilities, equipment, or other assets to related organization(s) . . .	1j		No
k Lease of facilities, equipment, or other assets from related organization(s) . . .	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s) . . .	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s) . . .	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . .	1n		No
o Sharing of paid employees with related organization(s) . . .	1o		No
p Reimbursement paid to related organization(s) for expenses . . .	1p		No
q Reimbursement paid by related organization(s) for expenses . . .	1q		No
r Other transfer of cash or property to related organization(s) . . .	1r		No
s Other transfer of cash or property from related organization(s) . . .	1s	Yes	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Additional Data

Software ID:
Software Version:
EIN: 56-6595155
Name: North Carolina Bar Association Health Benefit Trust

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Arthurs & Foltz LLP												
(1) Bankruptcy Center												
(2) Barringer Sasser LLP												
(3) Bartenfield Injury Law												
(4) Barwick Mediation												
(5) Batts Batts & Bell LLP												
(6) Biberstein & Nunalee												
(7) Block Crouch Keeter Behm & Sayed LLP												
(8) Blue Stephens & Fellers LLP												
(9) Bradford Hayes LLP												
(10) Brooks Pierce McLendon Humphrey & Leonard LLP												
(11) Brown Crump Vanore & Tierney LLP												
(12) Butler Rikard												
(13) Center for Death Penalty Litigation												
(14) Colombo Kitchin Dunn Hall & Porter LLP												

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(16) Crawford & Crawford LLP												
(1) DANIEL PLEASANT HOLOMAN LLP												
(2) Dodge Jones Law Firm LLP												
(3) Dozier Miller Pollard & Murphy LLP												
(4) Edmisten & Webb Law Firm												
(5) Edwards & Edwards LLP												
(6) Erdman & Hockfield LLP												
(7) Everett Womble & Lawrence LLP												
(8) Farah & Cammarano												
(9) Farver & Skidmore LLP												
(10) Financial Protection Law Center												
(11) Finger Roemer Brown & Mariani LLP												
(12) Gay Jackson & Mcnally LLP												
(13) Gaylord McNally Strickland & Snyder LLP												
(14) Gill & Tobias LLP												

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner? Yes	(j) No	(k) Percentage ownership
(31) Grimes Teich Anderson LLP												
(1) Groome Tuttle Pike & Blair LLP												
(2) Hardee & Hardee LLP												
(3) HATCH LITTLE & BUNN LLP												
(4) Henson & Talley LLP												
(5) High & Crowe LLP												
(6) Hodges Coxe potter phillips LLP												
(7) Homesley gaines & dudley llp												
(8) Hubbard and Cates Attorneys												
(9) Huggins Davis & Associates LLP												
(10) Jones Branz & Tarsitano												
(11) Jones Hewson & Woolard												
(12) Kennedy Kennedy Kennedy and Kennedy LLP												
(13) Kluttz Reamer Hayes Randolph Adkins & Carter LLP												
(14) Koontz & Smith												

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner? Yes	(j) No	(k) Percentage ownership
(46) Law offices of Amos & Kapral LLP												
(1) LAW OFFICES OF THOMAS G JACOBS												
(2) Linkous & Associates												
(3) Locklear & Clark LLP												
(4) Lowry & Associates												
(5) Martin & Van Hoy LLP												
(6) McGuire Wood & Bissette												
(7) Miller & Audino LLP												
(8) Morningstar Law Group												
(9) Morrison Law LLP												
(10) Nodell Glass & Haskell LLP												
(11) Northen Blue LLP												
(12) Oak City Law LLP												
(13) Perry Bundy Plyer & Long LLP												
(14) Riddle & Brantley LLP												

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(61) Robbins May & Rich LLP												
(1) Robinson & Lawing LLP												
(2) Ruff Bond Cobb Wade & Bethune LLP												
(3) Sallenger & Brown LLP												
(4) Satisky & Silverstein LLP												
(5) SEAN JOHNSON LAW FIRM												
(6) Shuford Caddell & Fraley LLP												
(7) Smith & Christensen LLP												
(8) Sotomayor IP Consulting LTD												
(9) Stephenson Law LLP												
(10) Stiles Byrum & Horne LLP												
(11) Sumrell Sugg Carmichael Hicks & Hart												
(12) Teague Campbell Dennis & Gorham LLP												
(13) Tharrington Smith LLP												
(14) Thigpen and Jenkins LLP												

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(76) Tippens & Zurosky LLP												
(1) Turner Law Firm												
(2) Wall Babcock LLP												
(3) Warren Kerr Walston Taylor & Smith LLP												
(4) Weatherspoon & Voltz LLP												
(5) Willard & Willard LLP												
(6) Williamson Walton & Scott LLP												
(7) Williford McCauley Attorney at Law												
(8) Wyrick Robbins Yates & Ponton LLP												
(9) Yates McLamb & Weyher LLP												
(10) Young Morphis Bach Taylor												
(11) Yow Fox & Mannen LLP												
(12) Zacchaeus Legal Services												

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) A G linett & Associates PA									
(1) A Burton Shuford Attorneys at Law PLLC									
(2) Abrams & Abrams PA									
(3) Aceto Law Office PA									
(4) Adams Howell Sizemore & Lenfestey PA									
(5) Additon Higgins Pendleton & Ashe PA									
(6) Adrian Davis PLLC									
(7) Alexander & Doyle PA									
(8) Alexander Ricks PLLC									
(9) Alleman Law Firm									
(10) Allen & Pinnix PA									
(11) Allen mills PLLC									
(12) Allen R Tew PA									
(13) ALLEN W WOOD III PA									
(14) Allman Spry Leggett & Crumpler PA									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(16) Andrew mccoppin PA									
(1) Andrew S Martin PLLC									
(2) Anglin Law Firm PLLC									
(3) Ann Vano Law Firm PLLC									
(4) Anne Hayes PLLC									
(5) Annette R Heim PA									
(6) Armendariz Law Office PLLC									
(7) Arnette Law Offices PLLC									
(8) Arnold & Smith PLLC									
(9) ArthUr M blue Law Office PA									
(10) Asheville Law Offices									
(11) Auger & Auger Law Firm									
(12) B JOSEPH CAUSEY JR PA									
(13) Bakewell & Belo PLLC									
(14) Barefoot Family Law									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(31) Barrett Law Offices PLLC									
(1) Bass Dunklin Little Mccullough & Smith PLLC									
(2) Batten Lee									
(3) Battle Winslow Scott & Wiley PA									
(4) Beach Law Offices									
(5) BEALL LAW OFFICES PLLC									
(6) Beason & Ellis Conflict Resolution LLC									
(7) Becker Law Offices PLLC									
(8) Beechler Tomberlin PLLC									
(9) Bell Davis & Pitt PA									
(10) BEN L EAGLES PA									
(11) Benbow & Phillips PC									
(12) Bennett & Gulley PA									
(13) Benton Family Law									
(14) Best & Best									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(46) Biggers & Associates PLLC									
(1) Black & Grossman PA									
(2) Blair M Pettis PLLC									
(3) Blanchard Miller Lewis & Isley PA									
(4) Blanco Tackabery & Matamoros PA									
(5) Boerema Law PLLC									
(6) Boydoh & Hale PLLC									
(7) Boyette Law Firm									
(8) Boyette Law PLLC									
(9) BRADLEY LAW FIRM PLLC									
(10) Breeden Law Office									
(11) Brennan Law Firm PLLC									
(12) Brian C Johnston PLLC									
(13) Brian debrun PLLC Law Offices of									
(14) Brian P philips PA									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(61) Bridges Law Firm									
(1) BRINGEWATT & SNOVER PLLC									
(2) Brinkley Walser Stoner PLLC									
(3) Brockmann Law Firm PC									
(4) Brooke & Brooke Attorneys at Law									
(5) Brooks Stevens & Pope PA									
(6) Broughton Wilkins Smith Sugg & Thompson PLLC									
(7) Brown Brown & Brown PLLC									
(8) Browning & Long PLLC									
(9) Bryant and Ivie PLLC									
(10) Bugg & Wolf PA									
(11) Burch Joneth & Rodgers PC									
(12) Butler & Quinn									
(13) Butler Daniel & Associates PLLC									
(14) Buxton R Bailey PC									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(76) Byrne Law PC									
(1) C MITCHELL HATCHETT III PA									
(2) C TODD WILLIFORD PA									
(3) Caitlyn H Thomson Attorney at Law PLLC									
(4) Campbell Family Law									
(5) Carla gannon Law									
(6) CARROLL & CARROLL PLLC									
(7) Casey & Robbins PLLC									
(8) Cattie PLLC									
(9) Cecil R jenkins Jr PA									
(10) Chad Brown Law PLLC									
(11) Chambers & Ennis PLLC									
(12) Champion & Giles PA									
(13) Chandler Law Firm PA									
(14) Charlene V edwards Law Office									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(91) Charleston Group									
(1) Charlot Law PLLC									
(2) Charlotte mitchell PLLC									
(3) Chesnutt Clemmons & Peacock PA									
(4) Chestek PLLC									
(5) Chichester Law Office									
(6) Chilman Law Firm PA									
(7) Chintapalli Law Firm PLLC									
(8) Chitwood & Fairbairn									
(9) Chris karrenstein PC									
(10) Chris Peebles PLLC									
(11) Christina rivenbark & Associates									
(12) Christine J sylvester Law Office PA									
(13) Christmann Immigration LLC									
(14) Christopher MANN PLLC									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(106) Christopher shelburn PLLC									
(1) CHristopher Shumate PLLC									
(2) CHRISTOPHER T MAY PC									
(3) Cioffi Law Firm									
(4) Citrin & Whitman PA									
(5) Ckezpis Law PLLC									
(6) Coats & Bennett									
(7) COBB LAW PLLC									
(8) Collins & Hensley PA									
(9) Collins Family Law Group									
(10) conner Gwyn Schenck PLLC									
(11) Conrad Trosch & Kemmy PA									
(12) Constance R covington PLLC									
(13) Cookson Law PLLC									
(14) Coolidge Law Firm PLLC									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(121) Copeley Johnson & Groninger PLLC									
(1) Coward Hicks & Siler									
(2) Cox & Gage PLLC									
(3) Cox & Tillery									
(4) Cox Law Firm PLLC									
(5) Creech Law Firm PA									
(6) Crowe Law Firm									
(7) Culp Elliott & Carpenter PLLC									
(8) Currie Tee howell PA									
(9) Cynthia D Bridgers PC									
(10) Cyrus D hogue III PA									
(11) Daniel E potter PC									
(12) Daniel hatley PA									
(13) Daniel T barker PLLC									
(14) David C cordes PC									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(136) david F mills P A									
(1) David H Hobson Attorney at Law									
(2) David Herring PLLC									
(3) David R Badger PA									
(4) David W silver PA									
(5) Davies Law PLLC									
(6) Davis & Whitlock PC									
(7) Davis and Davis Attorneys at Law									
(8) Davis Hartman Wright PLLC									
(9) Davis Schweizer PLLC									
(10) Dayna Kelly PC Law Offices Of									
(11) Deaton & Biggers PLLC									
(12) Debra Griffiths PLLC									
(13) Debra L Foster PLLC									
(14) Del Re Law Firm PLLC									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(151) Deni C pifer PC									
(1) Dewey Ramsay & Hunt									
(2) Disanti Watson Capua Wilson & Garrett PLLC									
(3) Donald E Clark Jr PLLC									
(4) Dorrenstein Law Firm PC									
(5) Doughton & Rich PLLC									
(6) Douglas B elliott PA									
(7) Douglas B Godwin PA									
(8) Dungan Kilbourne & Stahl PA									
(9) Dunn Pittman Skinner & Cushman PLLC									
(10) Dwight W snow Attorney PA									
(11) Eatmon Law Firm PC									
(12) Edward brooks PLLC									
(13) edward eldred PLLC									
(14) Eisele Ashburn & Greene & Chapman PA									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(166) Elam & Elam PLLC									
(1) Elizabeth D MULLIS									
(2) Elizabeth harrison PLLC									
(3) elliot morgan parsonage									
(4) EMANUEL & DUNN									
(5) Ennis Baynard Morton & Medlin PA									
(6) Epting & Hackney									
(7) Erwin & Simpson PLLC									
(8) Essex Richards PA									
(9) Etkin PLLC									
(10) Fabricius & Fabricius PLLC									
(11) Fagan Law Firm									
(12) Fairview Law									
(13) FALLONE PLLC									
(14) Fanney Law Office PLLC									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(181) FARMER & MORRIS PLLC									
(1) Ferikes & Bleynat PLLC									
(2) Fields & Cooper PLLC									
(3) Fisher Clinard & Cornwell PLLC									
(4) Fisher Stark Cash PA									
(5) FLETCHER PATENTS INC									
(6) Flowers & Martin PA									
(7) Floyd Law PLLC									
(8) Foil Law Offices									
(9) Fosbinder Law Office									
(10) Foyles Law Firm PLLC									
(11) Francis W sturges PA									
(12) Fuss Law Firm PC									
(13) G Lee martin Law Office									
(14) G Patteson williams Law Offices									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(196) Gach & Nolen PLLC									
(1) Ganly & Ramer PLLC									
(2) Gardner Skelton PLLC									
(3) Garella Law PC									
(4) Gary poole Law Office of									
(5) Gaskins & Gaskins									
(6) Gaylord Rodgers PLLC									
(7) George W Wiseman PA									
(8) Gerald A Jeutter JR PA									
(9) Gerrans Foster & Sargeant PA									
(10) Giordano Gordon & Burns PLLC									
(11) Glenn Mills Fisher & Mahoney									
(12) Gold Law PA									
(13) Goldsmith & Toomer									
(14) Gordon Law Offices									

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(211) Gorman & Associates PA									
(1) Gottholm Ralston & Benton PLLC									
(2) GRAEBE HANNA & SULLIVAN PLLC									
(3) GRAHAM NUCKOLLS CONNER LAW FIRM PLLC									
(4) Grandy & Martin PA									
(5) GRAVES MAY PLLC									
(6) GREGORY ALAN HEAFNER PA									
(7) GREGORY K JAMES PA									
(8) GREGORY KLEVA PC									
(9) GREGORY M KASH PA									
(10) GREGORY T GRIFFIN ATTORNEY									
(11) GRIFFIN LAW PLLC									
(12) Groves PC									
(13) GUGENHEIM LAW OFFICES PC									
(14) H DOCKERY TEELE JR PA									

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(226) H EDWARD GEDDINGS JR PC									
(1) H L RUTH III PA									
(2) H STANLEY HARRIS PC									
(3) HAGAN BARRETT & LANGLEY PLLC									
(4) HAGER LAW OFFICE PC									
(5) Hahn Law Firm									
(6) HAITHCOCK BARFIELD HULSE & KINSEY PLLC									
(7) HALL & HALL ATTORNEYS AT LAW PC									
(8) HALVORSEN BRADSHAW PLLC									
(9) HAMILTON LAW FIRM PLLC									
(10) HAMILTON STEPHENS STEELE MARTIN									
(11) HANCE & HANCE PA									
(12) HANSEN HOWELL & WILKIE PLLC									
(13) HARDISON WOOD PC									
(14) HAROLD G POPE PA									

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(241) HARPER LAW FIRM PLLC									
(1) HARRIS CREECH WARD & BLACKERBY PA									
(2) HART LAW FIRM									
(3) HART LAW PLLC									
(4) Hartsoe & Associates									
(5) HARVELL AND COLLINS PA									
(6) HAUSLER LAW FIRM PLLC									
(7) HAYES LAW PLLC									
(8) HAYES WILLIAMS TURNER & DAUGHTRY PA									
(9) Hedrick Law Firm PC									
(10) HEIDI G CHAPMAN PLLC									
(11) HELMS ROBISON LEE & Bennett PA									
(12) HENDRICK LAW FIRM PLLC									
(13) HENSON & FUERST PA									
(14) Heritage Law									

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(256) HESTER & TUCKER PLLC									
(1) HEWETT LAW FIRM PLLC									
(2) HIGGINS & OWENS PLLC									
(3) HINSON FAULK PA									
(4) HOLLAND & O'CONNOR PLLC									
(5) HOLLIFIELD LAW OFFICES PC									
(6) HOMESLEY & WINGO PLLC									
(7) HOPKINS & HOPKINS									
(8) HOPPER & MULLIGAN PLLC									
(9) Hopper Cummings PLLC									
(10) HORNE & HORNE PLLC									
(11) HOSFORD & HOSFORD PC									
(12) Howard Labiner PA									
(13) Hunt PC									
(14) HUNTER & HEIN PLLC									

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(271) HYLAND & PADILLA PLLC									
(1) HYLER & LOPEZ PA									
(2) IRONS & IRONS PA									
(3) IRVINE LAW FIRM									
(4) ISLEY LAW PLLC									
(5) IVEY & EGGLESTON									
(6) J ELLIOTT FIELD PA									
(7) J ERIK GROVES PC									
(8) JACK W STEWART PA									
(9) Jackson Law									
(10) JACKSON LAW FIRM PLLC									
(11) JAMES E P WALKER PC									
(12) JAMES M EDMONDS ATTORNEY PA									
(13) JAMES N FREEMAN JR PC									
(14) JAMES R AYERS PLLC									

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(286) James Tyler Brooks Law Office									
(1) JAMES MCELROY & DIEHL PA									
(2) JANNIERE LAW PLLC									
(3) JASON A KNIGHT PLLC									
(4) JASON GAST PA									
(5) JD VON GNECHTEN INC									
(6) JEFFREY E RADFORD PA									
(7) JENNIFER B LEWIS PLLC									
(8) Jennifer M Hames PLLC									
(9) JEREMY GRIFFIN ATTORNEY AT LAW									
(10) JERRY MEEK PLLC									
(11) JETTON & MEREDITH									
(12) JIM MOORE PLLC									
(13) John A HEDRICK PLLC									
(14) John Alan High PLLC									

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(301) JOHN B FINCH PLLC									
(1) JOHN F WIBLE PA									
(2) JOHN MICHAEL WINESETTE ATTORNEY PC									
(3) John Miller Law Firm PLLC									
(4) JOHN O LAFFERTY JR PC									
(5) JOHN R CUNNINGHAM III PA									
(6) JOHN S IORIO PA									
(7) JOHN W TAYLOR PC									
(8) JOHNSON & JOHNSON PA									
(9) JOHNSON LAW FIRM PA									
(10) JONAS LAW FIRM PLLC									
(11) JONES & CARTER PA									
(12) JONES AND JONES PLLC									
(13) JONES CHILDERS DONALDSON & WEBB PLLC									
(14) JOSEPH A BLEDSOE PA									

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(316) JUNEAU & MITCHELL									
(1) K L MILLER & HALL									
(2) Katherine FREEMAN PLLC									
(3) KEITH A WILLIAMS PA									
(4) KELLI Y ALLEN IMMIGRATION LAW									
(5) Kelly B Myers PLLC									
(6) KENNETH W FROMKNECHT II PA									
(7) KEVIN J BULLARD PC									
(8) KEVIN L ROCHFORD PLLC									
(9) KIGHT LAW OFFICE PC									
(10) KILBRIDE MEDIATION INC									
(11) KILPATRICK LAW GROUP PLLC									
(12) Kimberly S Taylor PLLC									
(13) KING COLLABORATIVE FAMILY LAW									
(14) KIRBY LAW FIRM PLLC									

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(331) KIrK PALMER & THIGPEN PA									
(1) KIRKMAN WHITFORD BRADY & BERRYMAN PA									
(2) KIRSCHBAUM NANNEY KEENAN & GRIFFIN									
(3) KLINE LAW OFFICE PC									
(4) KNOTT & BOYLE PLLC									
(5) KOHUT & ADAMS PA									
(6) KOONTZ HAWKINS & MILLER PLLC									
(7) KRISTOFF LAW OFFICES PA									
(8) KURTZ & BLUM PLLC									
(9) Kurtz Evans Whitley Guy & Simos PLLC									
(10) LADD GASPAROVIC PA									
(11) LANIER FOUNTAIN & CERUZZI									
(12) LARSON LAW PLLC									
(13) Law Office of Amanda Spence									
(14) Law Office of Bartina Edwards									

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(346) LAW OFFICE OF JEFFREY KOENIG									
(1) LAW OFFICE OF SCOTT D BEASLEY PA									
(2) LAW OFFICE OF SHANNAN TUORTO PA									
(3) LAW OFFICES OF JASON E TAYLOR PC									
(4) LAW OFFICES OF ROBERT H GOURLEY JR PA									
(5) LAW OFFICES OF RON SCOTT PLLC									
(6) LAW OFFICES OF SARAH C BLOUNT PLLC									
(7) LAW OFFICES OF WADE BYRD PA									
(8) LAWING FIRM PA									
(9) LAWYERS MUTUAL LIABILITY INS CO									
(10) LECROY LAW FIRM PLLC									
(11) LEE LAW FIRM PLLC									
(12) LEE LAW PLLC									
(13) LEIGH PEEK ATTORNEY AT LAW PC									
(14) LENNON CAMAK & BERTICS PLLC									

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(361) LEONARD & MOORE PLLC									
(1) LEVINSON LAW FIRM PA									
(2) LEWIS & ANDERSON PLLC									
(3) LEZA DRISCOLL PLLC									
(4) LILES & GODBEY PC									
(5) LINCOLN DERR PLLC									
(6) LINDA WARD LAW PC									
(7) LINDSEY AND SCHRIMSHER PA									
(8) Ling & Farran									
(9) LLOYD LAW OFFICE									
(10) LOCKLEAR JACOBS HUNT & BROOKS									
(11) LOOKOUT VENTURES INC									
(12) LORD LAW FIRM PLLC									
(13) Lucas & Davis PA									
(14) LUDLUM LAW FIRM PA									

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(376) LUNN & FORRO PLLC									
(1) M LYNN SMITH PC									
(2) M REID ACREE JR PA									
(3) MACDONALD LAW FIRM PLLC									
(4) MADDOX AND GORHAM PA									
(5) MALONEY LAW & ASSOCIATES PLLC									
(6) MANNING FULTON & SKINNER PA									
(7) MARCARI RUSSOTTO SPENCER & BALABAN PC									
(8) MARGIT M HICKS PA									
(9) MARK E SHELLEY PC									
(10) MARK FARBMAN PA									
(11) MARSHALL & TAYLOR PLLC									
(12) MARTIN & GIFFORD PLLC									
(13) MARTIN A TETREAULT PA									
(14) MASON & JONES PA									

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(391) MAST MAST JOHNSON WELLS & TRIMYER PA									
(1) MATHESON LAW FIRM PA									
(2) MATNEY & ASSOCIATES PA									
(3) Matthew C Suczynski PLLC									
(4) MATTHEW ROTHBEIND ATTORNEY PC									
(5) MCCOY Wiggins Cleveland and McLean PLLC									
(6) MCDERMOTT LAW PLLC									
(7) MCELWEE FIRM PLLC									
(8) MCFarland & McFarland									
(9) MCFARLANE LAW OFFICE PA									
(10) MCGILL & HAMPSON PA									
(11) MCGRAW MEDIATION LLC									
(12) MCKAIG & MCKAIG PA									
(13) MCKINNEY LAW OFFICES PLLC									
(14) MCNAMARA LYCANS & SHOLAR PC									

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(406) MCNEIL LAW FIRM PLLC									
(1) MCPHERSON LAW									
(2) MCPHERSON ROCAMORA & NICHOLSON PLLC									
(3) MEDLIN & MEDLIN PA									
(4) MELISSA A POLLOCK PC									
(5) MELROSE LAW									
(6) MEYNARDIE & NANNEY PLLC									
(7) Miano Law PC									
(8) MICHAEL DAVENPORT PC									
(9) MICHAEL LOPEZ & ANDERS PLLC									
(10) MICHELLE POORE PA									
(11) MIDDLEBROOKS LAW PLLC									
(12) MILAM & IDOL PLLC									
(13) MILLER & ASSOCIATES PLLC									
(14) MILLER & MONROE PLLC									

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(421) MILLER BOWLES LAW PLLC									
(1) Miller Mediation LLC									
(2) MILLER-HOGUE LAW FIRM PC									
(3) MITCHELL & ASSOCIATES LAW FIRM PLLC									
(4) Mitchell K BREWER PLLC									
(5) Moen Legal Counsel									
(6) MONK LAW FIRM PLLC									
(7) MOORE LAW OFFICE PLLC									
(8) MOOREFIELD & FISHER									
(9) Moretz Karb & Gelwicks									
(10) MORGAN LAW PLLC									
(11) MORRISON LAW FIRM PLLC									
(12) MORROW & BRITTON PLLC									
(13) MORROW MEDIATION									
(14) MORROW PORTER VERMITSKY FOWLER & TAYLOR PLLC									

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(436) MOSER GARNER AND BRUNER PA									
(1) Mullen Law PA									
(2) MULLINAX LAW FIRM									
(3) MURPHY BILAK AND HOMILLER PLLC									
(4) MYERS LAW FIRM PLLC									
(5) NARRON OHALE & WHITTINGTON PA									
(6) Neil SHULMAN LAW									
(7) NESBITT LAW PLLC									
(8) NICHOLLS & CRAMPTON PA									
(9) NICHOLS CHOI & LEE PLLC									
(10) NICHOLSON PHAM PLLC									
(11) NORTH RALEIGH LAW GROUP PA									
(12) OERTEL KOONTS & OERTEL PLLC									
(13) OESTERREICH LAW PLLC									
(14) O'HANLON & O'HANLON INC									

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(451) OSBORN CONFLICT RESOLUTION									
(1) OSHO & LONG-HARDIN PLLC									
(2) PAGE & ROGERS PA									
(3) PAMELA A ROBERTSON PA									
(4) PAMELA H POTTER PC									
(5) PARKER & FREY PLLC									
(6) PARKER LAW OFFICE PLLC									
(7) PARNELL LAW OFFICE									
(8) PARRY TYNDALL WHITE PA									
(9) PARSONS SUMMA PLLC									
(10) Parton & Associates PLLC									
(11) Paul Suhr PLLC									
(12) PAVEY LAW FIRM PA									
(13) PAYNE LAW PLLC									
(14) PENNINGTON & SMITH ATTORNEYS									

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(466) PERKINSON LAW PLLC									
(1) PERRY R SAFRAN PA LAW OFFICE									
(2) Peter R LAMM PLLC									
(3) PETTIS & SILVER PLLC									
(4) PINNA JOHNSTON & BURWELL PA									
(5) PITTMAN & STEELE PLLC									
(6) PLUMMER RUSSEL & PLUMMER PLLC									
(7) PLYLER & WATERHOUSE LLC									
(8) PLYLER LAW FIRM PA									
(9) POISSON POISSON & BOWER PLLC									
(10) POLLOCK & POLLOCK ATTORNEYS AT LAW									
(11) Poole Hutchens & Epley PLLC									
(12) POWELL & POWELL ATTORNEYS									
(13) Primiano Law PA									
(14) PRITCHETT & BURCH PLLC									

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(481) PRyZWANSKY LAW FIRM PA									
(1) Purser & Glenn PLLC									
(2) R L ADAMS PLLC									
(3) R LEE FARMER PLLC									
(4) R THOMAS NICHOLS JR ATTORNEY PA									
(5) R Joseph Causey Jr									
(6) RABON LAW FIRM PLLC									
(7) RAGSDALE & LIGGETT PLLC									
(8) Ramela A Robertson PA									
(9) RAMSAY LAW FIRM PA									
(10) RANDALL & STUMP PLLC									
(11) RANDELL F HASTINGS LAW OFFICE									
(12) RANEE SINGLETON PLLC									
(13) RAYNOR LAW FIRM PLLC									
(14) REAVES LAW PLLC									

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(496) Rech Law PC									
(1) REDDING JONES PLLC									
(2) REECE & REECE									
(3) Reed Noble Law Firm PLLC									
(4) REGINALD F COMBS PC									
(5) REINHARDT LAW OFFICES PLLC									
(6) RICHARD A GALT PLLC									
(7) RICHARD B HAGER PA									
(8) RICHARD D SPARKMAN & ASSOCIATES PA									
(9) RICHARD D YEOMAN PLLC									
(10) RICHARD FLEXNER LAW FIRM PA									
(11) RICHARD H TOMBERLIN PA									
(12) RICHARD L ROBERTSON & ASSOCIATES PA									
(13) RICHARD L STANLEY ATTORNEY PC									
(14) RICHARD MCINTYRE & ASSOCIATES PLLC									

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(511) Richard P Cook PLLC									
(1) RICHARDSON & RICHARDSON									
(2) RICHARDSON LAW FIRM PLLC									
(3) Robb hill PLLC									
(4) ROBERSON LAW PLLC									
(5) ROBERT A KARNEY PA									
(6) ROBERT A MULLINAX PLLC									
(7) ROBERT C WHITT PC									
(8) ROBERT D HINSHAW PA									
(9) ROBERT E FULLER JR ATTORNEY PA									
(10) Robert L Inge PA									
(11) ROBERTS LAW FIRM									
(12) ROBERTSON IMMIGRATION LAW FIRM									
(13) ROD A VUJOVIC ATTORNEY AT LAW PA									
(14) RODMAN HOLSCHER PECK & EDWARDS PA									

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(526) ROOT & ROOT PLLC									
(1) ROSENSTEEL FLEISHMAN PLLC									
(2) RUBEN FERNANDEZ PLLC									
(3) RUDISILL WHITE & KAPLAN PLLC									
(4) RYAN J ADAMS PLLC									
(5) RYAN S LUFT PLLC									
(6) Ryan W Johnson PLLC									
(7) S TODD ADAMS PA									
(8) Saffa Law Group PLLC									
(9) SAMUEL A FOREHAND PA									
(10) SANDRA L KNOX PC									
(11) SANFORD LAW FIRM PC									
(12) SANJAY R GOHIL PLLC									
(13) SARITA L MALLARD PA									
(14) SASSER LAW FIRM									

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	No
(541) SCHMITZ LAW PC									
(1) SCHNEIDER LAW GROUP PLLC									
(2) Schwartz Law Firm PC									
(3) SCHWEPPE LAW FIRM PA									
(4) SCHWILM LAW FIRM PLLC									
(5) SCOTT EREN LAW PLLC									
(6) SCOTT LAW GROUP PLLC									
(7) SCUDDER & HEDRICK									
(8) Sentry Law									
(9) Sessions PC									
(10) SESSOMS & ROGERS PA									
(11) SHANKLE LAW FIRM PA									
(12) Sharon K Allen PLLC									
(13) SHEDOR LAW FIRM PLLC									
(14) SHEFFRON BRADLEY & ASSOCIATES									

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(556) Shelby Pethel & Hudson PA									
(1) Sherman Law PC									
(2) SHUFORD CAGLE & MCCLELLAN PA									
(3) SHULTS & ASSOCIATES									
(4) SIEGEL & RHODENHISER PLLC									
(5) Sigmon & Henderson Law Firm LLC									
(6) SIGMON & ISENHOWER									
(7) SIGMON CLARK MACKIE HANVEY & FERRELL PA									
(8) SIMPSON LAW FIRM PLLC									
(9) SMITH HORTON LAW PLLC									
(10) Smith Terry & Johnson									
(11) SNEED PLLC									
(12) SOLANA LAW PC									
(13) Song Law PLLC									
(14) SPENCE BERKAU & MCLAMB PA									

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(571) SPROUSE LAW FIRM PLLC									
(1) SPRUNGER LAW PLLC									
(2) STAFFORD R PEEBLES PC									
(3) STARNES AYCOCK HAIRE HOGAN SAUNDERS & RIGSBEE PLLC									
(4) STEPHEN C BAILEY PA									
(5) STEPHENSON LAW FIRM PA									
(6) Steven Cheuvront PLLC									
(7) STEVEN N LONG PC									
(8) STEVENS LAW FIRM PLLC									
(9) STEWART LAW PA									
(10) STONE & CHRISTY PA									
(11) STRATEGIC PLANNING FOR FAMILY WEALTH									
(12) STRAUCH GREEN & MISTRETTA PC									
(13) Stricker Law Firm									
(14) STUART LAW FIRM PLLC									

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(586) STUART N WAtLINGTON PLLC									
(1) STUBBS & PERDUE PA									
(2) SURRATT & THOMPSON PLLC									
(3) SUSAN L HUNT PC									
(4) Susan P GREESON PLLC									
(5) SUSAN V THOMAS PC									
(6) Susan W MATTHEWS PLLC									
(7) SUSANNAH L BROWN PLLC									
(8) Sutton & Lindsay PLLC									
(9) SWAIN LAW PC									
(10) SWINDELL & BOND PLLC									
(11) T SCOTT SESSIONS PC									
(12) TAIBI KORNBLUTH LAW GROUP PA									
(13) TANYA M POWERS PLLC									
(14) TARLTON POLK PLLC									

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(601) Taylor & Taylor PA									
(1) TAYLOR LAW OFFICE									
(2) TEDDY MEEKINS & TALBERT PLLC									
(3) Teele Jr PA									
(4) TEMPLETON LAW FIRM PLLC									
(5) TEPPER & EYSTER PLLC									
(6) TEWKESBURY LAW OFFICES									
(7) THE ADCOCK LAW FIRM PA									
(8) THE ATKINSON LAW FIRM PLLC									
(9) THE BUCKINGHAM LAW FIRM PLLC									
(10) THE CW LAW GROUP PC									
(11) THE DEATON LAW FIRM PLLC									
(12) THE DEVIN LAW FIRM PA									
(13) THE DUGGAN LAW FIRM PC									
(14) THE EPSTEIN LAW FIRM PLLC									

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(616) THE FERGUSON LAW FIRM PLLC									
(1) THE FORD FIRM PLLC									
(2) The Geraghty Law Firm									
(3) THE GORDON LAW FIRM									
(4) THE GUNtER LAW FIRM									
(5) THE LAKE LAW OFFICE PLLC									
(6) THE LAW OFFICES OF WILL SNYDER PLLC									
(7) THE LILE-KING FIRM									
(8) THE MATTA LAW FIRM PLLC									
(9) THE ODOM FIRM PLLC									
(10) THE PEARSON LAW FIRM PLLC									
(11) THE PENDLETON LAW FIRM									
(12) THE SUMWALT LAW FIRM									
(13) THE TERRY LAW FIRM PLLC									
(14) THE WOoTEN LAW FIRM									

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(631) Theriault Law PC									
(1) THOMAS & GODLEY									
(2) THOMAS B KAKASSY ATTORNEY PA									
(3) THOMAS E FULGHUM ATTY AT LAW PA									
(4) Thomas K Simpson Jr PLLC									
(5) THOMAS MOORE LAW PLLC									
(6) TILLMAN HINKLE & WHICHARD PLLC									
(7) Tillman Thomas Gates PLLC									
(8) Tillman Wright PLLC									
(9) TIMOTHY B GAVIGAN PLLC									
(10) TIMOTHY J EHLINGER PLLC									
(11) TIMOTHY NUGENT PC									
(12) Tison Law PC									
(13) TOLIN & TOLIN PLLC									
(14) Tony S BOTROS PLLC									

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(646) TONY TINGEN PLLC									
(1) TREGO HINES & LADENHEIM PLLC									
(2) Trey MARTIN PLLC									
(3) tWIGGS STRICKLAND & RABENAU PA									
(4) UNTI & SMITH PLLC									
(5) VAN HOY REUTLINGER ADAMS & DUNN									
(6) VAN KAMPEN LAW PLLC									
(7) VANDIVER & BRYAN PLLC									
(8) VANN LAW FIRM PA									
(9) VASQUEZ LAW FIRM PLLC									
(10) Vavonese Law Firm PC									
(11) W SLOAN GOFORTH PLLC									
(12) Walker PC									
(13) WALLACE AND GRAHAM PA									
(14) WALLACE BARWICK LANDIS & STROUD PA									

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(661) WALLACE CHILDERS PLLC									
(1) WALLIS LAW FIRM PA									
(2) WALTER L HINSON PA									
(3) WARD SMITH & NORRIS PA									
(4) WARRICK BRADSHAW AND LOCKAMY PA									
(5) WEBB & COYLE PLLC									
(6) WEBSTER LAW FIRM PC									
(7) WEBSTER LAW OFFICE PA									
(8) WEEDE LAW PLLC									
(9) WELLS LAW PLLC									
(10) WHEATLY WHEATLY WEEKS & LUPTON PA									
(11) WHELESS & WHELESS PLLC									
(12) WHITE & ALLEN PA									
(13) WILEY NICKEL PLLC									
(14) WILICOX LAW FIRM PLLC									

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(676) WILLIAM F ROGERS JR PA									
(1) WILLIAM H DANIEL PA									
(2) WILLIAM J COTTER PA									
(3) William M Alexander JR PLLC									
(4) WILLIAM M WILLIS IV PC									
(5) WILLIAM P HARRILL III PA									
(6) WILLIAMS & WILLIAMS PLLC									
(7) WILSON LAW PA									
(8) Winsette Attorney									
(9) WITT LAW FIRM PA									
(10) WOFFORD LAW PLLC									
(11) Woodward & Woodward PLLC									
(12) WORLEY & PELTZ									
(13) YARBOROUGH WINTERS & NEVILLE PA									
(14) YODER LAW PLLC									