STATE FINANCIAL DISCLOSURE STATEMENT

(For use by all Public Officers and Candidates in the State of Arizona)

Name of Public Officer or Candidate: Jay R. Adleman

Address: 201 West Jefferson Street; Phoenix, AZ 85003

(please note: this address is public information and not subject to redaction)

Public Office Held or Sought: Maricopa County Superior Court Judge

District / Division # (if applicable): Division #69

Please select the appropriate box that reflects your service for this filing year (**double-click the box and change the default value to "checked"**):

x I am a **public officer** filing this Financial Disclosure Statement covering the 12 months of calendar year 2016.

☐ I have been **appointed** to fill a vacancy in a public office within the last 60 days and am filing this Financial Disclosure Statement coverin the 12 month period ending with the last full month prior to the date I took office.

☐ I am a **public officer who has served in the last full year of my final term**, which expires less than thirty-one days into calendar yea 2017. This is my final Financial Disclosure Statement covering the last 12 months plus the final days of my term for the current year.

☐ I am a **candidate** for a public office, and am filing this Financial Disclosure Statement covering the 12 months preceding the date of thi statement, from the month of _____ 20____, to the month of _____ 20____.

VERIFICATION

I verify under penalty of perjury that the information provided in this Financial Disclosure Statement is true and correct.

Jay R. Adleman

Signature of Public Officer or Candidate
(Typewritten signatures accepted)

A. PERSONAL FINANCIAL INTERESTS

This section requires disclosure of your financial interests and/or the financial interests of the member(s) of your household.[1]

1. Identification of Household Members and Business Interests

What to disclose: If you are married, is your spouse a member of your household? **x Yes** ☐ **No** ☐ **N/A** (If not married/widowed, select N/A)

Are any minor children[2] members of your household? **x Yes** (if yes, disclose how many _1_) ☐ **No** ☐ **N/A** (If no children, select N/A)

For the remaining questions in this Financial Disclosure Statement, the term "member of your household" or "household member" will be defined as the person(s) who correspond to your "yes" answers above.

You are not required to disclose the names of your spouse or minor children when answering the questions below. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc. **Please note that if you choose to identify your spouse or minor childrer by name, the Secretary of State's office or other local filing officer are not expected to redact that information when posting this Financia Disclosure Statement on the internet or providing it in response to a public records request.**

2. Sources of Personal Compensation

What to disclose: In subsection (2)(a), provide the name and address of each employer who paid you or any member of your household mor than $1,000 in salary, wages, commissions, tips or other forms of compensation (other than "gifts") during the period covered by this repor Describe the nature of each employer's business and the type of services for which you or a member of your household were compensated.

In subsection (2)(b), if applicable, list anything of value that any other person (outside your household) received for your or a member of your household's use or benefit. For example, if a person was paid by a third-party to be your personal housekeeper, identify that person, describe the nature of that person's services that benefited you, and provide information about the third-party who paid for the services on your behalf.

You need not disclose income of a business, including money you or any member of your household received that constitutes income paid to a business that you or your household member owns or does business as. This type of business income will be disclosed in Question 11 below.

Subsection (2)(a):

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[1] If additional space is needed to report information on this Financial Disclosure Statement, select the appropriate reporting area and add additional rows to the form. For example to report an additional employer's name in Section 2, right-click in any row, click "Insert," and click "Insert Rows Above" or "Insert Rows Below" as needed.

[2] Minor children include children 18 years old and younger whom you have joint or sole legal custody over.

Public Officer or Household Member[3] Benefitted	Name and Address of Employer Who Provided Compensation > $1,000	Nature of Employer's Business	Nature of Services Provided by Public Officer or Household Member for Employer
Jay Adleman	Maricopa County Superior Court 201 West Jefferson Street Phoenix, AZ 85003	Government/Courts	Superior Court Judge
Spouse	Mayo Foundation 200 First Street S.W. Rochester, MN 55905	Health Care	Health Care Services/Administration

Subsection (2)(b) (if applicable):

Public Officer or Household Member[3] Benefitted	Name and Address of Person Who Provided Services Valued Over $1,000 For Your or Your Household Member's Use or Benefit	Nature of Services Provided by Person For Your or Your Household Member's Use or Benefit	Name and Address of Third Party Who Paid For Person's Services on Your or Your Household Member's Behalf
N/A.			
N/A.			
N/A.			

3. Professional, Occupational and Business Licenses

What to disclose: List all professional, occupational or business licenses held by you or any member of your household at any time during the period covered by this Financial Disclosure Statement.

This includes licenses in which you or a member of your household had an "interest," which includes (but is not limited to) any business license helc by a "controlled" or "dependent" business as defined in Question 11 below.

[3] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

Public Officer or Household Member[4] Affected	Type of License	Person or Entity Holding the License	Jurisdiction or Entity that Issued License
Jay Adleman	Law license	Jay Adleman	Arizona/State Bar of Arizona

4. Personal Creditors

What to disclose: The name and address of each creditor to whom you or a member of your household owed a qualifying personal debt[5] over $1,000 during any point during the period covered by this Financial Disclosure Statement.

Additionally, if the qualifying personal debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check the applicable box to indicate whether it was incurred or discharged (double-click the box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

You need <u>not</u> disclose the following, which <u>do not</u> qualify as "personal debt":

- Debts resulting from the ordinary conduct of a business (these will be disclosed in Section B below);
- Debts on any personal residence or recreational property;
- Debts on motor vehicles used primarily for personal purposes (not commercial purposes);
- Debts secured by cash values on life insurance;
- Debts owed to relatives;
- Personal credit card transactions or the value of any retail installment contracts you or your household member entered into.

Public Officer or Household Member[4] Owing the Debt	Name and Address of Creditor (or Person to Whom Payments are Made)	If the Debt Was First Incurred or Completely Discharged During This Reporting Period, Provide the Date (MM/DD/YYYY) and Check the Appropriate Box
N/A.	N/A.	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	Date: ☐ Incurred ☐ Discharged

[4] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

[5] A "qualifying" debt is a personal debt *other than* the types of debts in the bullet point list above.

5. Personal Debtors

What to disclose: The name of each debtor who owed you or a member of your household a debt over $1,000 at any time during the period covered by this Financial Disclosure Statement, along with the approximate value of the debt by financial category (double-click the applicable box and change the default value to "checked").

Additionally, if the debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check whether it was incurred or discharged (double-click the appropriate box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

PUBLIC OFFICER OR HOUSEHOLD MEMBER[6] OWED THE DEBT	NAME OF DEBTOR	APPROXIMATE VALUE OF DEBT	IF THE DEBT WAS FIRST INCURRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD, PROVIDE THE DATE (MM/DD/YYYY) AND CHECK THE APPROPRIATE BOX
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Incurred ☐ Discharged

6. Gifts

What to disclose: The name of the donor who gave you or a member of your household a single gift or an accumulation of gifts during the preceding calendar year with a cumulative value over $500, subject to the exceptions listed in the below "You need not disclose" paragraph. A "gift" means a gratuity (tip), special discount, favor, hospitality, service, economic opportunity, loan or other benefit received without adequate consideration (reciprocal value) and not provided to members of the public at large (in other words, a personal benefit you or your household member received without providing an equivalent benefit in return).

Please note: the concept of a "gift" for purposes of this Financial Disclosure Statement is separate and distinct from the gift restrictions outlined in Arizona's lobbying statutes. Thus, disclosure in a lobbying report does not relieve you or a member of your household's duty to disclose gifts in this Financial Disclosure Statement.

You need not disclose the following, which do not qualify as "gifts":

- Gifts received by will;
- Gift received by intestate succession (in other words, gifts distributed to you or a household member according to Arizona's intestat

[6] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

succession laws, not by will);

- Gift distributed from an *inter vivos* (living) or testamentary (by will) trust established by a spouse or family member;
- Gifts received from any other member of the household;
- Gifts received by parents, grandparents, siblings, children and grandchildren; or
- Political campaign contributions reported on campaign finance reports.

PUBLIC OFFICER OR HOUSEHOLD MEMBER[7] WHO RECEIVED GIFT(S) OVER $500	NAME OF GIFT DONOR
N/A.	N/A.

7. Office, Position or Fiduciary Relationship in Businesses, Nonprofit Organizations or Trusts

What to disclose: The name and address of each business, organization, trust or nonprofit organization or association in which you or any membe of your household held any office, position, or fiduciary relationship during the period covered by this Financial Disclosure Statement, including a description of the office, position or relationship.

PUBLIC OFFICER OR HOUSEHOLD MEMBER[7] HAVING THE REPORTABLE RELATIONSHIP	NAME AND ADDRESS OF BUSINESS, ORGANIZATION, TRUST, OR NONPROFIT ORGANIZATION OR ASSOCIATION	DESCRIPTION OF OFFICE, POSITION OR FIDUCIARY RELATIONSHIP HELD BY THE PUBLIC OFFICER OR HOUSEHOLD MEMBER
Spouse	Andrew's Daycare 2413 West Quail Track Drive Phoenix, AZ 85085	Owner

[7] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

8. Ownership or Financial Interests in Businesses, Trusts or Investment Funds

What to disclose: The name and address of each business, trust, or investment fund in which you or any member of your household had an ownership or beneficial interest of over $1,000 during the period covered by this Financial Disclosure Statement. This includes stocks, annuities, mutual funds, or retirement funds. It also includes any financial interest in a limited liability company, partnership, joint venture, or sole proprietorship. Also, put a check mark to indicate the value of the debt (double-click the applicable box and change the default value to "checked").

PUBLIC OFFICER OR HOUSEHOLD MEMBER[8] HAVING THE INTEREST	NAME AND ADDRESS OF BUSINESS, TRUST OR INVESTMENT FUND	DESCRIPTION OF THE BUSINESS, TRUST OR INVESTMENT FUND	APPROXIMATE EQUITY VALUE OF THE INTEREST
SEE ATTACHMENT			☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +
			☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +
			☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +

9. Ownership of Bonds

What to disclose: Bonds issued by a state or local government agency worth more than $1,000 that you or a member of your household held during the period covered by this Financial Disclosure Statement. Also, put a check mark to indicate the value of the bonds (double-click the applicable box and change the default value to "checked").

Additionally, if the bonds were either acquired for the first time or completely divested (sold in full) during this period, list the date and check whether the bonds were acquired or divested (double-click the appropriate box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the bonds were not first acquired or fully divested during the period covered by this Financial Disclosure Statement.

PUBLIC OFFICER OR HOUSEHOLD MEMBER[8] ISSUED BONDS	ISSUING STATE OR LOCAL GOVERNMENT AGENCY	APPROXIMATE VALUE OF BONDS	IF THE BONDS WERE FIRST ACQUIRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD, PROVIDE THE DATE (MM/DD/YYYY) AND CHECK THE APPROPRIATE BOX
Minor Child #1 c/o Jay Adleman	State of Israel Ministry of Finance	x $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: July 1, 2012 x Acquired ☐ Divested
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested

[8] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

10. Real Property Ownership

What to disclose: Arizona real property (land) and improvements which was owned by you or a member of your household during the period covered by this Financial Disclosure Statement, other than your primary residence or property you use for personal recreation. Also describe the property's location (city and state) and approximate size (acreage or square footage), and put a check mark to indicate the approximate value of the land (double-click the applicable box and change the default value to "checked").

Additionally, if the land was either acquired for the first time or completely divested (sold in full) during this period, list the date and check whether the land was acquired or divested (double-click the appropriate box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the land was not first acquired or fully divested during the period covered by this Financial Disclosure Statement

You need not disclose: Your primary residence or property you use for personal recreation.

PUBLIC OFFICER OR HOUSEHOLD MEMBER[9] THAT OWNS LAND	LOCATION AND APPROXIMATE SIZE	APPROXIMATE VALUE OF LAND	IF THE LAND WAS FIRST ACQUIRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD, PROVIDE THE DATE (MM/DD/YYYY) AND CHECK THE APPROPRIATE BOX
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested

B. BUSINESS FINANCIAL INTERESTS

This section requires disclosure of any financial interests of a business owned by you or a member of your household.

11. Business Names

What to disclose: The name of any business under which you or any member of your household owns or did business under (in other words, if you or your household member were self-employed) during the period covered by this Financial Disclosure Statement, which include any corporations, limited liability companies, partnerships, sole proprietorships or any other type of business conducted under a trade name.

Also disclose if the named business is controlled or dependent. A business is "controlled" if you or any member of your household (individually or combined) had an ownership interest that amounts to more than 50%. A business is classified as "dependent," on the other hand, if: (1) you or any household member (individually or combined) had an ownership interest that amounts more than 10%; *and* (2) the business received more than $10,000 from a single source during the period covered by this Financial Disclosure Statement, which amounted to more than 50% of the business' gross income for the period.

[9] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

Please note: If the business was either controlled or dependent, check whether it was controlled or dependent (double-click the appropriate box and change the default value to "checked") in the last column below. If the business was both controlled *and* dependent during the period covered by this Financial Disclosure Statement, check *both* boxes. Otherwise, leave the boxes in the last column below blank.

PUBLIC OFFICER OR HOUSEHOLD MEMBER[10] OWNING THE BUSINESS	NAME AND ADDRESS OF BUSINESS	CHECK THE APPROPRIATE BOX IF THE BUSINESS IS "CONTROLLED" BY OR "DEPENDENT" ON YOU OR A HOUSEHOLD MEMBER
Spouse	Andrew's Daycare 2413 West Quail Track Drive Phoenix, AZ 85085	x Controlled ☐ Dependent
		☐ Controlled ☐ Dependent
		☐ Controlled ☐ Dependent

Please note: If a business listed in the foregoing Question 11 was neither "controlled" nor "dependent" during the period covered by this Financia Disclosure Statement, you need not complete the remainder of this Financial Disclosure Statement with respect to that business. If none of th businesses listed in Question 11 were "controlled" or "dependent," you need not complete the remainder of this Financial Disclosure Statement.

12. Controlled Business Information

What to disclose: The name of each controlled business listed in Question 11 above, and the goods or services provided by the business.

If a single client or customer (whether a person or business) accounts for more than $10,000 *and* 25% of the business' gross income during the period covered by this Financial Disclosure Statement, the client or customer is deemed a "major client" and therefore you must describe what your business provided to this major client in the third column below. Also, if the major client is a business, please describe the client's type of business activities in the final column below (but if the major client is an individual, write "N/A" for "not applicable" in the final column below).

If the business does not have a major client, write "N/A" for "not applicable" in the last two columns below.

You need not disclose: The name of any major client, or the activities of any major client that is an individual.

If you or your household member does not own a business, or if your or your household member's business is not a controlled business, you may leave this question blank.

[10] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

Name of Your or Your Household Member's Controlled Business	Goods or Services Provided by the Controlled Business	Describe What Your Business Provides to its Major Client	Type of Business Activities of the Major Client (if a Business)
Andrew's Daycare	Business exists solely to pay one employee for private childcare	N/A.	N/A.

13. Dependent Business Information

What to disclose: The name of each dependent business listed in Question 11 above, and the goods or services provided by the business.

If a single client or customer (whether a person or business) accounts for more than $10,000 *and* 25% of the business' gross income during the period covered by this Financial Disclosure Statement, the client or customer is deemed a "major client" and therefore you must describe what your business provided to this major client in the third column below. Also, if the major client is a business, please describe the client's type of business activities in the final column below (but if the major client is an individual, write "N/A" for "not applicable" in the final column below).

If the business does not have a major client, write "N/A" for "not applicable" in the last two columns below. Likewise, if the dependent business is also a controlled business, disclose the business only in Question 12 above and leave this question blank.

You need not disclose: The name of any major client, or the activities of any major client that is an individual.

If you or your household member does not own a business, or if your or your household member's business is not a dependent business, you may leave this question blank.

Name of Your or Your Household Member's Dependent Business	Goods or Services Provided by the Dependent Business	Describe What Your Business Provides to its Major Customer	Type of Business Activities of the Major Customer (if a Business)
N/A.			
N/A.			
N/A.			
N/A.			

14. Real Property Owned by a Controlled or Dependent Business

What to disclose: Arizona real property (land) and improvements which was owned by a controlled or dependent business during the period covered by this Financial Disclosure Statement. Also describe the property's location (city and state) and approximate size (acreage or square footage), and put a check mark to indicate the approximate value of the land (double-click the applicable box and change the default value to "checked"). If the business is one that deals in real property and improvements, check the box that corresponds to the aggregate value of all parcels held by the business during the period covered by this Financial Disclosure Statement.

Additionally, if the land was either acquired for the first time or completely divested (sold in full) during this period, list the date and check whether the land was acquired or divested (double-click the appropriate box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the land was not first acquired or fully divested during the period covered by this Financial Disclosure Statement

You need not disclose: If you or your household member does not own a business, or if your or your household member's business is not a dependent business, you may leave this question blank.

Name of Controlled or Dependent Business That Owns Land	Location and Approximate Size	Approximate Value of Land	If the Land Was First Acquired or Completely Discharged During This Reporting Period, Provide the Date (MM/DD/YYYY) and Check the Appropriate Box
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Acquired ☐ Divested

15. Controlled or Dependent Business' Creditors

What to disclose: The name and address of each creditor to which a controlled or dependent business owed more than $10,000, if that amount was also more than 30% of the business' total indebtedness at any time during the period covered by this Financial Disclosure Statement ("qualifying business debt").

Additionally, if the qualifying business debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check whether it was incurred or discharged (double-click the box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the business debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

You need not disclose: If you or your household member does not own a business, or if your or your household member's business is not a controlled or dependent business, you may leave this question blank.

Name of Controlled or Dependent Business Owing the Qualifying Debt	Name and Address of Creditor (or Person to Whom Payments are Made)	If the Debt Was First Incurred or Completely Discharged During This Reporting Period, Provide the Date (MM/DD/YYYY) and Check the Appropriate Box
N/A.	N/A.	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	Date: ☐ Incurred ☐ Discharged

16. Controlled or Dependent Business' Debtors

What to disclose: The name of each debtor who owed more than $10,000 to a controlled or dependent business, if that amount was also more than 30% of the total indebtedness owed to the controlled or dependent business at any time during the period covered by this Financial Disclosure Statement ("qualifying business debt"). Also disclose the approximate value of the debt by financial category (double-click the applicable box and change the default value to "checked").

Additionally, if the qualifying business debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check whether it was incurred or discharged (double-click the box and change the default value to "checked"). Otherwise, write "N/A" (for "not applicable") after the word "Date" if the business debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

You need not disclose: If you or your household member does not own a business, or if your or your household member's business is not a controlled or dependent business, you may leave this question blank.

Public Officer or Household Member[11] Owed the Debt	Name of Debtor	Approximate Value of Debt	If the Debt Was First Incurred or Completely Discharged During This Reporting Period, Provide the Date (MM/DD/YYYY) and Check the Appropriate Box
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Incurred ☐ Discharged
N/A.	N/A.	☐ $1,000 - $25,000 ☐ $25,001 - $100,000 ☐ $100,001 +	Date: ☐ Incurred ☐ Discharged

[11] You are not required to disclose the names of your spouse or minor children. Thus, you may identify your household members as "spouse," "minor child 1", "minor child 2," etc

Attachment for question #8

Account holder	Business name/address	Description	Approximate value
Jay Adleman	Nationwide Retirement 4747 North 7th Street Suite #418 Phoenix, AZ 85014	457 retirement	Greater than $100,000.00
Jay Adleman	Charles Schwab 6350 North 24th Street Phoenix, AZ 85016	Roth IRA account Rollover IRA account	Greater than $100,000.00
Jay Adleman	ASRS 3300 North Central Ave. Phoenix, AZ 85012	Pension plan	$25,000.00 – $100,000.00
Jay Adleman	EORP 3010 East Camelback Rd. Suite 200 Phoenix, AZ 85016	Pension plan	$25,000.00 – $100,000.00
Spouse	Fidelity Investments P.O. Box 770001 Cincinnati, OH 45277	Roth IRA account 403 retirement	Greater than $100,000.00