



# Public Utilities Commission

Original AGG Case Number	Version
16 - 643 -EL-AGG	May 2016

## RENEWAL APPLICATION FOR ELECTRIC AGGREGATORS/POWER BROKERS

Please print or type all required information. Identify all attachments with an exhibit label and title (Example: Exhibit C-10 Corporate Structure). All attachments should bear the legal name of the Applicant. Applicants should file completed applications and all related correspondence with the Public Utilities Commission of Ohio, Docketing Division; 180 East Broad Street, Columbus, Ohio 43215-3793.

This PDF form is designed so that you may input information directly onto the form. You may also download the form, by saving it to your local disk, for later use.

### A. RENEWAL INFORMATION

#### A-1 Applicant intends to be certified as: (check all that apply)



Power Broker



Aggregator

#### A-2 Applicant's legal name, address, telephone number, PUCO certificate number, and web site address

Legal Name Focus Energy Consultants LtdAddress 190 S LaSalle St. Suite 2100, Chicago, IL 60603PUCO Certificate # and Date Certified 16-1070E(1), 05/03/2016Telephone # (312) 366-1411 Web site address (if any) www.focusenergyltd.com

#### A-3 List name, address, telephone number and web site address under which Applicant will do business in Ohio

Legal Name Focus Energy Consultants LtdAddress 190 S LaSalle St. Suite 2100, Chicago, IL 60603Telephone # (312) 366-1411 Web site address (if any) www.focusenergyltd.com

#### A-4 List all names under which the applicant does business in North America

Focus Energy Consultants Ltd


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#### A-5 Contact person for regulatory or emergency matters

Name Mirza OmercajjicTitle PresidentBusiness address 190 S LaSalle St. Suite 2100, Chicago, IL 60603Telephone # (312) 366-1411

Fax # \_\_\_\_\_

E-mail address info@focusenergyltd.com

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.

Technician ReDate Processed 3/19/18
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PUCO

**A-6 Contact person for Commission Staff use in investigating customer complaints**

Name Mirza Omercajic  
Title President  
Business address 190 S LaSalle St. Suite 2100, Chicago, IL 60603  
Telephone # (312) 366-1411 Fax # \_\_\_\_\_  
E-mail address info@focusenergyltd.com

**A-7 Applicant's address and toll-free number for customer service and complaints**

Customer Service address 190 S LaSalle St. Suite 2100, Chicago, IL 60603  
Toll-free Telephone # (312) 366-1411 Fax # \_\_\_\_\_  
E-mail address info@focusenergyltd.com

**A-8 Applicant's federal employer identification number # 811330623**

**A-9 Applicant's form of ownership (check one)**

- |  |  |
|--|--|
| <input type="checkbox"/> Sole Proprietorship                 | <input type="checkbox"/> Partnership                     |
| <input type="checkbox"/> Limited Liability Partnership (LLP) | <input type="checkbox"/> Limited Liability Company (LLC) |
| <input checked="" type="checkbox"/> Corporation              | <input type="checkbox"/> Other _____                     |

**PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED:**

- A-10 Exhibit A -10 "Principal Officers, Directors & Partners"** provide the names, titles, addresses and telephone numbers of the applicant's principal officers, directors, partners, or other similar officials.

**B. APPLICANT MANAGERIAL CAPABILITY AND EXPERIENCE**

**PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED:**

- B-1 Exhibit B-1 "Jurisdictions of Operation,"** provide a list of all jurisdictions in which the applicant or any affiliated interest of the applicant is, at the date of filing the application, certified, licensed, registered, or otherwise authorized to provide retail or wholesale electric services including aggregation services.
- B-2 Exhibit B-2 "Experience & Plans,"** provide a description of the applicant's experience and plan for contracting with customers, providing contracted services, providing billing statements, and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Section 4928.10 of the Revised Code.

**B-3** **Exhibit B-3 "Disclosure of Liabilities and Investigations,"** provide a description of all existing, pending or past rulings, judgments, contingent liabilities, revocation of authority, regulatory investigations, or any other matter that could adversely impact the applicant's financial or operational status or ability to provide the services it is seeking to be certified to provide.

**B-4** Disclose whether the applicant, a predecessor of the applicant, or any principal officer of the applicant have ever been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years.

☒ No ☐ Yes

If yes, provide a separate attachment labeled as **Exhibit B-4 "Disclosure of Consumer Protection Violations"** detailing such violation(s) and providing all relevant documents.

**B-5** Disclose whether the applicant or a predecessor of the applicant has had any certification, license, or application to provide retail or wholesale electric service including aggregation service denied, curtailed, suspended, revoked, or cancelled within the past two years.

☒ No ☐ Yes

If yes, provide a separate attachment labeled as **Exhibit B-5 "Disclosure of Certification Denial, Curtailment, Suspension, or Revocation"** detailing such action(s) and providing all relevant documents.

## **C. FINANCIAL CAPABILITY AND EXPERIENCE**

**PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED:**

**C-1** **Exhibit C-1 "Annual Reports,"** provide the two most recent Annual Reports to Shareholders. If applicant does not have annual reports, the applicant should provide similar information in Exhibit C-1 or indicate that Exhibit C-1 is not applicable and why. (This is generally only applicable to publicly traded companies who publish annual reports.)

**C-2** **Exhibit C-2 "SEC Filings,"** provide the most recent 10-K/8-K Filings with the SEC. If the applicant does not have such filings, it may submit those of its parent company. An applicant may submit a current link to the filings or provide them in paper form. If the applicant does not have such filings, then the applicant may indicate in Exhibit C-2 that the applicant is not required to file with the SEC and why.

**C-3 Exhibit C-3 “Financial Statements,”** provide copies of the applicant’s two most recent years of audited financial statements (balance sheet, income statement, and cash flow statement). If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, it shall file audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns (with social security numbers and account numbers redacted).

**C-4 Exhibit C-4 “Financial Arrangements,”** provide copies of the applicant's financial arrangements to conduct CRES as a business activity (e.g., guarantees, bank commitments, contractual arrangements, credit agreements, etc.).

Renewal applicants can fulfill the requirements of Exhibit C-4 by providing a current statement from an Ohio local distribution utility (LDU) that shows that the applicant meets the LDU’s collateral requirements.

First time applicants or applicants whose certificate has expired as well as renewal applicants can meet the requirement by one of the following methods:

1. The applicant itself stating that it is investment grade rated by Moody’s, Standard & Poor’s or Fitch and provide evidence of rating from the rating agencies.
2. Have a parent company or third party that is investment grade rated by Moody’s, Standard & Poor’s or Fitch guarantee the financial obligations of the applicant to the LDU(s).
3. Have a parent company or third party that is not investment grade rated by Moody’s, Standard & Poor’s or Fitch but has substantial financial wherewithal in the opinion of the Staff reviewer to guarantee the financial obligations of the applicant to the LDU(s). The guarantor company’s financials must be included in the application if the applicant is relying on this option.
4. Posting a Letter of Credit with the LDU(s) as the beneficiary.

If the applicant is not taking title to the electricity or natural gas, enter "N/A" in Exhibit C-4. An N/A response is only applicable for applicants seeking to be certified as an aggregator or broker.

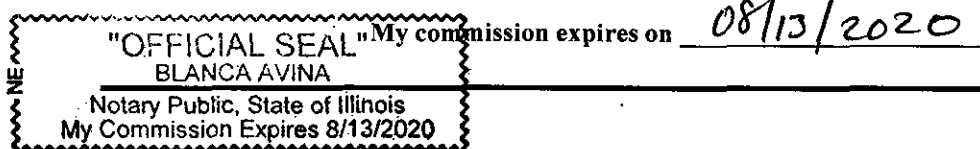
- C-5 Exhibit C-5 "Forecasted Financial Statements,"** provide two years of forecasted income statements for the applicant's **ELECTRIC related business activities in the state of Ohio Only**, along with a list of assumptions, and the name, address, email address, and telephone number of the preparer. The forecasts should be in an annualized format for the two years succeeding the Application year.
- C-6 Exhibit C-6 "Credit Rating,"** provide a statement disclosing the applicant's credit rating as reported by two of the following organizations: Duff & Phelps, Fitch IBCA, Moody's Investors Service, Standard & Poor's, or a similar organization. In instances where an applicant does not have its own credit ratings, it may substitute the credit ratings of a parent or an affiliate organization, provided the applicant submits a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter "N/A" in Exhibit C-6.
- C-7 Exhibit C-7 "Credit Report,"** provide a copy of the applicant's credit report from Experian, Dun and Bradstreet or a similar organization. An applicant that provides an investment grade credit rating for Exhibit C-6 may enter "N/A" for Exhibit C-7.
- C-8 Exhibit C-8 "Bankruptcy Information,"** provide a list and description of any reorganizations, protection from creditors or any other form of bankruptcy filings made by the applicant, a parent or affiliate organization that guarantees the obligations of the applicant or any officer of the applicant in the current year or within the two most recent years preceding the application.
- C-9 Exhibit C-9 "Merger Information,"** provide a statement describing any dissolution or merger or acquisition of the applicant within the two most recent years preceding the application.
- C-10 Exhibit C - 10 "Corporate Structure,"** provide a description of the applicant's corporate structure, not an internal organizational chart, including a graphical depiction of such structure, and a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required and applicant may respond by stating that they are a stand-alone entity with no affiliate or subsidiary companies.

*[Signature]* President  
Signature of Applicant & Title

Sworn and subscribed before me this *Bth* day of *March*, *2018*  
Month Year

*[Signature]*  
Signature of official administering oath

*Notary, Blanca Avina*  
Print Name and Title



# **AFFIDAVIT**

State of ILLINOIS :

SKOKIE ss.  
(Town)

County of COOK :

MIRZA OVERCASIC, Affiant, being duly sworn/affirmed according to law, deposes and says that:

He/She is the PRESIDENT (Office of Affiant) of FOCUS ENERGY CONSULTANTS (Name of Applicant);

That he/she is authorized to and does make this affidavit for said Applicant,

1. The Applicant herein, attests under penalty of false statement that all statements made in the application for certification renewal are true and complete and that it will amend its application while the application is pending if any substantial changes occur regarding the information provided in the application.
2. The Applicant herein, attests it will timely file an annual report with the Public Utilities Commission of Ohio of its intrastate gross receipts, gross earnings, and sales of kilowatt-hours of electricity pursuant to Division (A) of Section 4905.10, Division (A) of Section 4911.18, and Division (F) of Section 4928.06 of the Revised Code.
3. The Applicant herein, attests that it will timely pay any assessments made pursuant to Sections 4905.10, 4911.18, or Division F of Section 4928.06 of the Revised Code.
4. The Applicant herein, attests that it will comply with all Public Utilities Commission of Ohio rules or orders as adopted pursuant to Chapter 4928 of the Revised Code.
5. The Applicant herein, attests that it will cooperate fully with the Public Utilities Commission of Ohio, and its Staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the Applicant.
6. The Applicant herein, attests that it will fully comply with Section 4928.09 of the Revised Code regarding consent to the jurisdiction of Ohio Courts and the service of process.
7. The Applicant herein, attests that it will use its best efforts to verify that any entity with whom it has a contractual relationship to purchase power is in compliance with all applicable licensing requirements of the Federal Energy Regulatory Commission and the Public Utilities Commission of Ohio.
8. The Applicant herein, attests that it will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
9. The Applicant herein, attests that it will cooperate fully with the Public Utilities Commission of Ohio, the electric distribution companies, the regional transmission entities, and other electric suppliers in the event of an emergency condition that may jeopardize the safety and reliability of the electric service in accordance with the emergency plans and other procedures as may be determined appropriate by the Commission.
10. If applicable to the service(s) the Applicant will provide, the Applicant herein, attests that it will adhere to the reliability standards of (1) the North American Electric Reliability Council (NERC), (2) the appropriate regional reliability council(s), and (3) the Public Utilities Commission of Ohio. (Only applicable if pertains to the services the Applicant is offering)

11. The Applicant herein, attests that it will inform the Commission of any material change to the information supplied in the renewal application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating customer complaints.

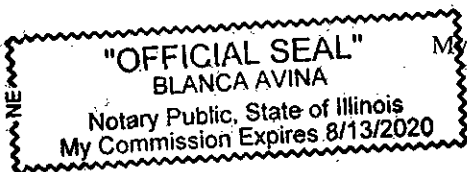
That the facts above set forth are true and correct to the best of his/her knowledge, information, and belief and that he/she expects said Applicant to be able to prove the same at any hearing hereof.

0-7 'c PRESIDENT  
Signature of Affiant & Title

Sworn and subscribed before me this 13th day of March, 2018  
Month Year

[Signature]  
Signature of official administering oath

Notary, Blanca Avina  
Print Name and Title



My commission expires on 08/13/2020

## **A. APPLICANT INFORMATION**

### **Exhibit A-10 "Principal Officers, Directors, & Partners"**

#### **President:**

Mirza Omercajic

#### **Home Address & Phone Number:**

4726 Main St, Skokie IL 60076  
773-490-0904

#### **Business Address:**

190 S LaSalle St. Suite 2100, Chicago, IL 60603

## **B. APPLICANT MANAGERIAL CAPABILITY AND EXPERIENCE**

### **Exhibit B-1 "Jurisdictions of Operation,"**

Operations in Illinois (USA) and the United Kingdom.

### **Exhibit B-2 "Experience & Plans,"**

I am a 2<sup>nd</sup> Vice President and a Senior Business Analyst within the Asset Management Sector of Northern Trust. Since beginning my career at Northern Trust in 2000, I have managed a large variety of professionals and projects, as well as led the selection/hiring process in many circumstances. I have also conducted quantitative analysis of cash flows, identified future trends, and assessed risk in client acquisitions; these are all responsibilities that I have incorporated while managing Energy Balance's operations in the UK and Focus Energy in the USA. We have been working on expanding our portfolio further since receiving our certification initially. Due to my reputation as a VP of Northern Trust with various projects completed nationwide and in the UK, I have continued to receive many leads through referrals; this is how Energy Balance progressed rapidly in the UK as well.

Since receiving our PUCO certification in 2016, we have built many great relationships and continued to grow at a healthy and efficient rate. The current client base consists of about 500 businesses within the service territories encompassed in Chicago (including surrounding suburbs), Dayton, Cincinnati, Cleveland, Columbus, Toledo, Youngstown and Lorain. We will continue to gradually expand, while also maintaining a high retention rate with our current clients by having strong relationships and always working in the best interest for them.



Our primary goal is to create the best customer experience possible and always maintain full transparency. Customers will always be provided with accurate and adequate information regarding the pricing, terms and conditions of service, termination fees, and any switching fees that may arise. We also have a free invoice validation service for our customers where we check every invoice for discrepancies, provide any additional information the customer may need, and resolve all queries directly with the suppliers. All documentation regarding disconnection notices, meter installations, and changes of tenancy are also resolved by us.

**Exhibit B-3 "Disclosure of Liabilities and Investigations,"**

No Liabilities or Investigations.

**C. APPLICANT FINANCIAL CAPABILITY AND EXPERIENCE**

**Exhibit C-1 "Annual Reports,"**

Exhibit C-1 is not applicable, because the company does not have any annual reports, as we are not a publicly traded company.

**Exhibit C-2 "SEC Filings,"**

Not required to file with the SEC.

**Exhibit C-3 "Financial Statements,"**

Exhibit C-3 is attached appropriately.

**Exhibit C-4 "Financial Arrangements,"**

N/A

**Exhibit C-5 "Forecasted Financial Statements,"**

Please see attached.

Prepared by:

Mirza Omercagic  
190 S LaSalle St. Suite 2100 , Chicago IL , 60603  
773-490-0904  
[info@focusenergyltd.com](mailto:info@focusenergyltd.com)

**Exhibit C-6 "Credit Rating,"**

N/A

**Exhibit C-7 "Credit Report,"**

N/A.

**Exhibit C-8 "Bankruptcy Information,"**

No bankruptcy filings.

**Exhibit C-9 "Merger Information,"**

No merger information.

**Exhibit C-10 "Corporate Structure,"**

Stand-alone entity with affiliate or subsidiary companies.

**Focus Energy Consultants Ltd.  
Projected Year End Summary**

**EXHIBIT C-5 "Forecasted Financial Statement"**

	<u>12/31/2018</u>	<u>%</u>	<u>12/31/2019</u>	<u>%</u>
<b>Total Income</b>	29,100	100.00%	32,010	100.00%
<b>Total Cost of Sales</b>	1,455	5.00%	1,601	5.00%
<b>Gross Margin</b>	<u>27,645</u>	<u>95.00%</u>	<u>30,410</u>	<u>95.00%</u>
<b>Total Salary and Wages</b>	-	0.00%	-	0.00%
<b>Fixed Business Expenses</b>				
Advertising	360		371	
Car and Truck Expenses	-		-	
Bank & Merchant Fees	180		185	
Contract Labor	-		-	
Conferences & Seminars	-		-	
Customer Discounts and Refunds	600		618	
Dues and Subscriptions	-		-	
Miscellaneous	600		618	
Insurance (Liability and Property)	120		124	
Licenses/Fees/Permits	240		247	
Legal and Professional Fees	600		618	
Office Expenses & Supplies	1,056		1,088	
Postage and Delivery	120		124	
Rent (on business property)	-		-	
Rent of Vehicles and Equipment	-		-	
Sales & Marketing	-		-	
Taxes-Other	-		-	
Telephone and Communications	674		694	
Travel	1,800		1,854	
Utilities	<u>1,416</u>		<u>1,458</u>	
<b>Total Fixed Business Expenses</b>	<u>7,766</u>	<u>26.69%</u>	<u>7,999</u>	<u>24.99%</u>
<b>Operating Income (before Other Expenses) [EBITDA]</b>	19,879	68.31%	22,411	70.01%

**Focus Energy Consultants Ltd.  
Projected Year End Summary**

**EXHIBIT C-5 "Forecasted Financial Statement"**

	<b><u>12/31/2018</u></b>	<b>%</b>	<b><u>12/31/2019</u></b>	<b>%</b>
<b>Total Other Expenses</b>	3,976	13.66%	4,482	14.00%
<b>Net Income</b>	<u>15,903</u>	54.65%	<u>17,928</u>	56.01%

Form **1120S**Department of the Treasury  
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

OMB No. 1545-0123

**2017**

For calendar year 2017 or tax year beginning , 2017, ending

<b>A</b> S election effective date <b>1/01/2017</b>	<b>TYPE OR PRINT</b>	<b>FOCUS ENERGY CONSULTANTS LTD. 190 S LASALLE ST SUITE 2100 CHICAGO, IL 60603</b>	<b>D</b> Employer identification number <b>81-1330623</b>
<b>B</b> Business activity code number (see instrs) <b>221100</b>			<b>E</b> Date incorporated <b>2/03/2016</b>
<b>C</b> Check if Schedule M-3 attached <input type="checkbox"/>			<b>F</b> Total assets (see instructions) \$ <b>0.</b>

**G** Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If 'Yes,' attach Form 2553 if not already filed

**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change  
(4) ☐ Amended return (5) ☐ S election termination or revocation

**I** Enter the number of shareholders who were shareholders during any part of the tax year. **1****Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>INCOME</b>	<b>1 a</b> Gross receipts or sales.....	<b>1 a</b>	<b>23,492.</b>	
	<b>b</b> Returns and allowances.....	<b>1 b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a.....	<b>1 c</b>	<b>23,492.</b>	
	<b>2</b> Cost of goods sold (attach Form 1125-A).....	<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c.....	<b>3</b>	<b>23,492.</b>	
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797).....	<b>4</b>		
<b>DEDUCTIONS</b>	<b>5</b> Other income (loss) (see instrs — att statement).....	<b>5</b>		
	<b>6</b> Total income (loss). Add lines 3 through 5.....	<b>6</b>	<b>23,492.</b>	
	<b>7</b> Compensation of officers (see instructions - attach Form 1125-E).....	<b>7</b>		
	<b>8</b> Salaries and wages (less employment credits).....	<b>8</b>		
	<b>9</b> Repairs and maintenance.....	<b>9</b>		
	<b>10</b> Bad debts.....	<b>10</b>		
	<b>11</b> Rents.....	<b>11</b>		
	<b>12</b> Taxes and licenses.....	<b>12</b>	<b>180.</b>	
	<b>13</b> Interest.....	<b>13</b>		
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562).....	<b>14</b>		
	<b>15</b> Depletion (Do not deduct oil and gas depletion).....	<b>15</b>		
<b>TAX AND PAYMENTS</b>	<b>16</b> Advertising.....	<b>16</b>		
	<b>17</b> Pension, profit-sharing, etc, plans.....	<b>17</b>		
	<b>18</b> Employee benefit programs.....	<b>18</b>		
	<b>19</b> Other deductions (attach statement)..... See Statement 1	<b>19</b>	<b>3,670.</b>	
	<b>20</b> Total deductions. Add lines 7 through 19.....	<b>20</b>	<b>3,850.</b>	
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6.....	<b>21</b>	<b>19,642.</b>	
	<b>22 a</b> Excess net passive income or LIFO recapture tax (see instructions).....	<b>22 a</b>		
	<b>b</b> Tax from Schedule D (Form 1120S).....	<b>22 b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes).....	<b>22 c</b>		
	<b>23 a</b> 2017 estimated tax payments and 2016 overpayment credited to 2017.....	<b>23 a</b>		
	<b>b</b> Tax deposited with Form 7004.....	<b>23 b</b>		
<b>c</b> Credit for federal tax paid on fuels (attach Form 4136).....	<b>23 c</b>			
<b>d</b> Add lines 23a through 23c.....	<b>23 d</b>			
<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached..... <input type="checkbox"/>	<b>24</b>			
<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.....	<b>25</b>	<b>0.</b>		
<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid.....	<b>26</b>			
<b>27</b> Enter amount from line 26 Credited to 2018 estimated tax ▶ Refunded ▶	<b>27</b>			

**Sign Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ **President & CEO**  
Title

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

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN **P01789436**  
Firm's name ▶ **Beyrak LLC** Firm's EIN ▶ **47-3771100**  
Firm's address ▶ **545 Lincoln Ave Suite 1**  
**Winnetka, IL 60093** Phone no. **8777610484**

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

SPSA0105L 08/17/17

Form 1120S (2017)

**Schedule B Other Information** (see instructions)

					Yes	No
1 Check accounting method: <b>a</b> <input checked="" type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶ _____						
2 See the instructions and enter the:						
<b>a</b> Business activity ▶ <b>ENERGY CONSULTING</b> <b>b</b> Product or service... ▶ <b>ENERGY CONSULTING</b>						
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.....						X
4 At the end of the tax year, did the corporation:						
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below.....						X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made		
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below.....						X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum % Owned in Profit, Loss, or Capital		
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?..... If "Yes," complete lines (i) and (ii) below.						X
(i) Total shares of restricted stock..... ▶ _____						
(ii) Total shares of non-restricted stock..... ▶ _____						
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?..... If "Yes," complete lines (i) and (ii) below.						X
(i) Total shares of stock outstanding at the end of the tax year..... ▶ _____						
(ii) Total shares of stock outstanding if all instruments were executed..... ▶ _____						
6 Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....						X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount..... ▶ <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.						
8 If the corporation: <b>(a)</b> was a C corporation before it elected to be an S corporation <b>or</b> the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation <b>and</b> <b>(b)</b> has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions)..... ▶ \$ _____						
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year..... \$ _____						
10 Does the corporation satisfy <b>both</b> of the following conditions?						
<b>a</b> The corporation's total receipts (see instructions) for the tax year were less than \$250,000.....						
<b>b</b> The corporation's total assets at the end of the tax year were less than \$250,000..... If "Yes," the corporation is not required to complete Schedules L and M-1.					X	
11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?..... If "Yes," enter the amount of principal reduction \$ _____						X
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions.....						X
13a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099?.....						X
b If "Yes," did the corporation file or will it file required Forms 1099? .....						

Form 1120S (2017)

Schedule K Shareholders' Pro Rata Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21) .....	1 19,642.
	2 Net rental real estate income (loss) (attach Form 8825) .....	2
	3a Other gross rental income (loss) .....	3a
	b Expenses from other rental activities (attach statement) .....	3b
	c Other net rental income (loss). Subtract line 3b from line 3a. ....	3c
	4 Interest income .....	4
	5 Dividends: a Ordinary dividends .....	5a
	b Qualified dividends .....	5b
	6 Royalties .....	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) .....	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) .....	8a	
	b Collectibles (28%) gain (loss) .....	8b
	c Unrecaptured section 1250 gain (attach statement) .....	8c
9 Net section 1231 gain (loss) (attach Form 4797) .....	9	
10 Other income (loss) (see instructions) .....	10	
Deductions	11 Section 179 deduction (attach Form 4562) .....	11
	12a Charitable contributions .....	12a
	b Investment interest expense .....	12b
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ .....	12c (2)
d Other deductions (see instructions) .. Type ▶ .....	12d	
Credits	13a Low-income housing credit (section 42(j)(5)) .....	13a
	b Low-income housing credit (other) .....	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) .....	13c
	d Other rental real estate credits (see instrs) Type ▶ .....	13d
	e Other rental credits (see instrs) Type ▶ .....	13e
	f Biofuel producer credit (attach Form 6478) .....	13f
	g Other credits (see instructions) .....	13g
Foreign Transactions	14a Name of country or U.S. possession .....	14a
	b Gross income from all sources .....	14b
	c Gross income sourced at shareholder level .....	14c
	Foreign gross income sourced at corporate level .....	14d
	d Passive category .....	14e
	e General category .....	14f
	f Other (attach statement) .....	14g
	Deductions allocated and apportioned at shareholder level .....	14h
	g Interest expense .....	14i
	h Other .....	14j
	Deductions allocated and apportioned at corporate level to foreign source income .....	14k
	i Passive category .....	14l
	j General category .....	14m
	k Other (attach statement) .....	14n
Other information .....	14o	
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	14p	
m Reduction in taxes available for credit (attach statement) .....	14q	
n Other foreign tax information (attach statement) .....	14r	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment .....	15a
	b Adjusted gain or loss .....	15b
	c Depletion (other than oil and gas) .....	15c
	d Oil, gas, and geothermal properties — gross income .....	15d
	e Oil, gas, and geothermal properties — deductions .....	15e
	f Other AMT items (attach statement) .....	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income .....	16a
	b Other tax-exempt income .....	16b
	c Nondeductible expenses .....	16c
	d Distributions (attach stmt if required) (see instrs) .....	16d
	e Repayment of loans from shareholders .....	16e

**Schedule K Shareholders' Pro Rata Share Items (continued)**

		Total amount	
<b>Other Information</b>	<b>17a</b> Investment income .....	<b>17a</b>	
	<b>b</b> Investment expenses .....	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits .....	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement) .....		
<b>Reconciliation</b>	<b>18 Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i .....	<b>18</b>	19,642.

**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash .....				
2a	Trade notes and accounts receivable .....				
b	Less allowance for bad debts .....				
3	Inventories .....				
4	U.S. government obligations .....				
5	Tax-exempt securities (see instructions) .....				
6	Other current assets (attach stmt) .....				
7	Loans to shareholders .....				
8	Mortgage and real estate loans .....				
9	Other investments (attach statement) .....				
10a	Buildings and other depreciable assets .....				
b	Less accumulated depreciation .....				
11a	Depletable assets .....				
b	Less accumulated depletion .....				
12	Land (net of any amortization) .....				
13a	Intangible assets (amortizable only) .....				
b	Less accumulated amortization .....				
14	Other assets (attach stmt) .....				
15	Total assets .....				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable .....				
17	Mortgages, notes, bonds payable in less than 1 year .....				
18	Other current liabilities (attach stmt) .....				
19	Loans from shareholders .....				
20	Mortgages, notes, bonds payable in 1 year or more .....				
21	Other liabilities (attach statement) .....				
22	Capital stock .....				
23	Additional paid-in capital .....				
24	Retained earnings .....				
25	Adjustments to shareholders' equity (att stmt) .....				
26	Less cost of treasury stock .....				
27	Total liabilities and shareholders' equity .....				



**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3 (see instructions)

<b>1</b> Net income (loss) per books. ....		<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		<b>a</b> Tax-exempt interest. \$ .....	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14f (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14f, not charged against book income this year (itemize):	
<b>a</b> Depreciation. .... \$ .....		<b>a</b> Depreciation ... \$ .....	
<b>b</b> Travel and entertainment. \$ .....		<b>7</b> Add lines 5 and 6. ....	
<b>4</b> Add lines 1 through 3. ....		<b>8</b> Income (loss) (Schedule K, Ln 18). Ln 4 less Ln 7. ....	

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year. ....	0.		
<b>2</b> Ordinary income from page 1, line 21. ....	19,642.		
<b>3</b> Other additions. ....			
<b>4</b> Loss from page 1, line 21. ....			
<b>5</b> Other reductions. ....			
<b>6</b> Combine lines 1 through 5. ....	19,642.		
<b>7</b> Distributions other than dividend distributions. ....			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6. ....	19,642.		

## Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

▶ See Parts II and III in the instructions.

▶ You can fax this form to the IRS (see separate instructions).

▶ Information about Form 2553 and its separate instructions is at [www.irs.gov/form2553](http://www.irs.gov/form2553).

OMB No. 1545-0123

**Note.** This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the corporation (entity) and other required form information have been provided.

<b>Part I Election Information</b>		
<b>Type or Print</b>	Name (see instructions) <b>Focus Energy Consultants LTD</b>	<b>A</b> Employer identification number <b>81-1330623</b>
	Number, street, and room or suite no. (If a P.O. box, see instructions.) <b>190 S. LASALLE STREET SUITE 2100</b>	<b>B</b> Date incorporated <b>02/03/16</b>
	City or town, state, and ZIP code <b>CHICAGO, IL 60603</b>	<b>C</b> State of incorporation <b>Illinois</b>
<b>D</b> Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in <b>A</b> above, changed its <input type="checkbox"/> name or <input type="checkbox"/> address		
<b>E</b> Election is to be effective for tax year beginning (month, day, year) (see instructions) . . . . . ▶ <b>01/01/17</b> <b>Caution.</b> A corporation (entity) making the election for its first tax year in existence will usually enter the beginning date of a short tax year that begins on a date other than January 1.		
<b>F</b> Selected tax year: (1) <input checked="" type="checkbox"/> Calendar year (2) <input type="checkbox"/> Fiscal year ending (month and day) ▶ _____ (3) <input type="checkbox"/> 52-53-week year ending with reference to the month of December (4) <input type="checkbox"/> 52-53-week year ending with reference to the month of ▶ _____ If box (2) or (4) is checked, complete Part II		
<b>G</b> If more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under <i>Who May Elect</i> in the instructions) ▶ <input type="checkbox"/>		
<b>H</b> Name and title of officer or legal representative who the IRS may call for more information <b>MIRZA OMERCAJIC PRESIDENT</b>		<b>I</b> Telephone number of officer or legal representative <b>773-490-0904</b>

If this S corporation election is being filed late, I declare that I had reasonable cause for not filing Form 2553 timely, and if this late election is being made by an entity eligible to elect to be treated as a corporation, I declare that I also had reasonable cause for not filing an entity classification election timely and that the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery (see instructions).

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**Sign Here**

Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete.



Signature of officer

Title

Date

**Part II Selection of Fiscal Tax Year** (see instructions)**Note.** All corporations using this part must complete item O and item P, Q, or R.**O** Check the applicable box to indicate whether the corporation is:

1. ☐ A new corporation **adopting** the tax year entered in item F, Part I.
2. ☐ An existing corporation **retaining** the tax year entered in item F, Part I.
3. ☐ An existing corporation **changing** to the tax year entered in item F, Part I.

**P** Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2006-46, 2006-45 I.R.B. 859, to request (1) a natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) or (2) a year that satisfies the ownership tax year test (as defined in section 5.08 of Rev. Proc. 2006-46). Check the applicable box below to indicate the representation statement the corporation is making.

1. **Natural Business Year** ▶ ☐ I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) and has attached a statement showing separately for each month the gross receipts for the most recent 47 months (see instructions). I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year.
2. **Ownership Tax Year** ▶ ☐ I represent that shareholders (as described in section 5.08 of Rev. Proc. 2006-46) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item F, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2006-46. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year.

**Note.** If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election.**Q** **Business Purpose**-To request a fiscal tax year based on a business purpose, check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3.

1. Check here ▶ ☐ if the fiscal year entered in item F, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office?

☐ Yes ☐ No

2. Check here ▶ ☐ to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. (See instructions for more information.)
3. Check here ▶ ☐ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election.

**R** **Section 444 Election**-To make a section 444 election, check box R1. You may also check box R2.

1. Check here ▶ ☐ to show that the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item F, Part I. To make the election, you must complete **Form 8716, Election To Have a Tax Year Other Than a Required Tax Year**, and either attach it to Form 2553 or file it separately.
2. Check here ▶ ☐ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a section 444 election.

**Part III Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)\***

Income beneficiary's name and address

Social security number

Trust's name and address

Employer identification number

Date on which stock of the corporation was transferred to the trust (month, day, year) . . . . . ▶

In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete.

Signature of income beneficiary or signature and title of legal representative or other qualified person making the election

Date

\*Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust **after** the date on which the corporation makes the S election.

**Part IV Late Corporate Classification Election Representations (see instructions)**

If a late entity classification election was intended to be effective on the same date that the S corporation election was intended to be effective, relief for a late S corporation election must also include the following representations.

- 1 The requesting entity is an eligible entity as defined in Regulations section 301.7701-3(a);
- 2 The requesting entity intended to be classified as a corporation as of the effective date of the S corporation status;
- 3 The requesting entity fails to qualify as a corporation solely because Form 8832, Entity Classification Election, was not timely filed under Regulations section 301.7701-3(c)(1)(i), or Form 8832 was not deemed to have been filed under Regulations section 301.7701-3(c)(1)(v)(C);
- 4 The requesting entity fails to qualify as an S corporation on the effective date of the S corporation status solely because the S corporation election was not timely filed pursuant to section 1362(b); and
- 5a The requesting entity timely filed all required federal tax returns and information returns consistent with its requested classification as an S corporation for all of the years the entity intended to be an S corporation and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years, or
- b The requesting entity has not filed a federal tax or information return for the first year in which the election was intended to be effective because the due date has not passed for that year's federal tax or information return.

1120

Form  
Department of the Treasury  
Internal Revenue Service

## U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2016 or tax year beginning ending

Information about Form 1120 and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

2016

## A Check if:

1a Consolidated return  
(attach Form 851) ☐b Life/nonlife consoli-  
dated return ☐2 Personal holding co.  
(attach Sch. PH) ☐3 Personal service corp.  
(see instructions) ☐4 Schedule M-3 attached ☐TYPE  
OR  
PRINT

Name

Focus Energy Consultants LTD

Number, street, and room or suite no. If a P.O. box, see instructions.

190 S. LASALLE STREET, SUITE 2100

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

CHICAGO, IL 60603

B Employer identification number

81-1330623

C Date incorporated

02/03/2016

D Total assets (see instructions)

\$

E Check if: (1) ☒ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income

1a	Gross receipts or sales.	1a	
b	Returns and allowances	1b	
c	Balance. Subtract line 1b from line 1a.	1c	
2	Cost of goods sold (attach Form 1125-A)	2	
3	Gross profit. Subtract line 2 from line 1c	3	
4	Dividends (Schedule C, line 19)	4	
5	Interest	5	
6	Gross rents	6	
7	Gross royalties	7	
8	Capital gain net income (attach Schedule D (Form 1120))	8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10	Other income (see instructions—attach statement)	10	
11	Total income. Add lines 3 through 10	11	

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (see instructions—attach Form 1125-E).	12	
13	Salaries and wages (less employment credits)	13	
14	Repairs and maintenance	14	
15	Bad debts	15	
16	Rents	16	
17	Taxes and licenses	17	
18	Interest	18	
19	Charitable contributions	19	
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
21	Depletion	21	
22	Advertising	22	
23	Pension, profit-sharing, etc., plans	23	
24	Employee benefit programs	24	
25	Domestic production activities deduction (attach Form 8903)	25	
26	Other deductions (attach statement)	26	1,562.
27	Total deductions. Add lines 12 through 26	27	1,562.
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	-1,562.
29a	Net operating loss deduction (see instructions)	29a	
b	Special deductions (Schedule C, line 20)	29b	
c	Add lines 29a and 29b	29c	

Tax, Refundable Credits,  
and Payments

30	Taxable income. Subtract line 29c from line 28. See instructions	30	-1,562.
31	Total tax (Schedule J, Part I, line 11)	31	
32	Total payments and refundable credits (Schedule J, Part II, line 21)	32	
33	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	33	
34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34	
35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35	
36	Enter amount from line 35 you want: Credited to 2017 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	36	

Sign  
Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return  
with the preparer shown below?  
See instructions. ☐ Yes ☐ NoPaid  
Preparer  
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**Schedule C****Dividends and Special Deductions (see instructions)**

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .		80	
3 Dividends on debt-financed stock of domestic and foreign corporations . . . . .		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs . . . . .		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .		80	
8 Dividends from wholly owned foreign subsidiaries . . . . .		100	
9 <b>Total.</b> Add lines 1 through 8. See instructions for limitation . . . . .			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958. . . . .		100	
11 Dividends from affiliated group members . . . . .		100	
12 Dividends from certain FSCs . . . . .		100	
13 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12. . . . .			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) . . . . .			
15 Foreign dividend gross-up . . . . .			
16 IC-DISC and former DISC dividends not included on line 1, 2, or 3 . . . . .			
17 Other dividends . . . . .			
18 Deduction for dividends paid on certain preferred stock of public utilities . . . . .			
19 <b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 . . . . . ▶			
20 <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b . . . . . ▶			

**Schedule J Tax Computation and Payment** (see instructions)**Part I-Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation. See instructions . . . . . ▶	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626) . . . . .		3
4	Add lines 2 and 3 . . . . .		4
5a	Foreign tax credit (attach Form 1118) . . . . .	5a	
b	Credit from Form 8834 (see instructions) . . . . .	5b	
c	General business credit (attach Form 3800) . . . . .	5c	
d	Credit for prior year minimum tax (attach Form 8827) . . . . .	5d	
e	Bond credits from Form 8912. . . . .	5e	
6	<b>Total credits.</b> Add lines 5a through 5e . . . . .		6
7	Subtract line 6 from line 4 . . . . .		7
8	Personal holding company tax (attach Schedule PH (Form 1120)). . . . .		8
9a	Recapture of investment credit (attach Form 4255). . . . .	9a	
b	Recapture of low-income housing credit (attach Form 8611) . . . . .	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697) . . . . .	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866) . . . . .	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902). . . . .	9e	
f	Other (see instructions-attach statement) . . . . .	9f	
10	<b>Total.</b> Add lines 9a through 9f. . . . .		10
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31 . . . . .		11

**Part II-Payments and Refundable Credits**

12	2015 overpayment credited to 2016 . . . . .	12	
13	2016 estimated tax payments. . . . .	13	
14	2016 refund applied for on Form 4466 . . . . .	14	( )
15	Combine lines 12, 13, and 14. . . . .	15	
16	Tax deposited with Form 7004 . . . . .	16	
17	Withholding (see instructions) . . . . .	17	
18	<b>Total payments.</b> Add lines 15, 16, and 17 . . . . .	18	
19	Refundable credits from:		
a	Form 2439 . . . . .	19a	
b	Form 4136 . . . . .	19b	
c	Form 8827, line 8c. . . . .	19c	
d	Other (attach statement-see instructions) . . . . .	19d	
20	<b>Total credits.</b> Add lines 19a through 19d. . . . .	20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32 . . . . .	21	

**Schedule K Other Information** (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ <b>221100</b>		
b	Business activity ▶ <b>Energy Consulting</b>		
c	Product or service ▶ <b>ENERGY CONSULTING</b>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . . If "Yes" enter name and EIN of the parent corporation ▶		<b>X</b>
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . .		<b>X</b>
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G). . . . .		<b>X</b>

**Schedule K Other Information** (continued from page 3)

				Yes	No
<b>5</b> At the end of the tax year, did the corporation:					
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instr.					<b>X</b>
If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.					<b>X</b>
If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
<b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316					<b>X</b>
If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
<b>7</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					<b>X</b>
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ▶ and (ii) Owner's country ▶					
(c) The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ <b>0</b>					
<b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount				▶ <input type="checkbox"/>	
If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.					
<b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$					
<b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶				<b>1</b>	
<b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here				▶ <input type="checkbox"/>	
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
<b>12</b> Enter the available NOL carryover from prior tax years (don't reduce it by any deduction on line 29a.) ▶ \$					
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?				<b>X</b>	
If "Yes," the corporation isn't required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$					
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions				<b>X</b>	
If "Yes," complete and attach Schedule UTP.					
<b>15a</b> Did the corporation make any payments in 2016 that would require it to file Form(s) 1099?				<b>X</b>	
<b>b</b> If "Yes," did or will the corporation file required Forms 1099?					
<b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?				<b>X</b>	
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?				<b>X</b>	
<b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?				<b>X</b>	
<b>19</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?				<b>X</b>	



**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	<b>Total assets</b> . . . . .				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
23	Additional paid-in capital . . . . .				
24	Retained earnings-Appropriated (attach statement) . . . . .				
25	Retained earnings-Unappropriated . . . . .				
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .	( )		( )	
28	<b>Total liabilities and shareholders' equity</b> . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$	
3	Excess of capital losses over capital gains . . . . .				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . . . \$		a	Depreciation . . . . . \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$				
6	Add lines 1 through 5 . . . . .		9	Add lines 7 and 8 . . . . .	
			10	Income (page 1, line 28) - line 6 less line 9	

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year . . . . .		5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .			b Stock . . . . .	
3	Other increases (itemize):			c Property . . . . .	
			6	Other decreases (itemize):	
4	Add lines 1, 2, and 3 . . . . .		7	Add lines 5 and 6 . . . . .	
			8	Balance at end of year (line 4 less line 7) .	

## Compensation of Officers

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

► Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

                      
Name

Employer identification number

**Focus Energy Consultants LTD**

81-1330623

**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Mirza Omercajic	1929	100.00 %	1.00 %	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
<b>2 Total compensation of officers . . . . .</b>				<b>2</b>	
<b>3 Compensation of officers claimed on Form 1125-A or elsewhere on return . . . . .</b>				<b>3</b>	
<b>4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return . . . . .</b>				<b>4</b>	

2016 Other Deductions - Supporting Details for Form 1120, Line 26

Name(s) shown on return		Employer identifying number
Focus Energy Consultants LTD		81-1330623

1.	Bank fees	1	12.
2.	Insurance	2	100.
3.	Legal and professional fees	3	800.
4.	Supplies	4	250.
5.	Telephone	5	400.
6.		6	
7.		7	
8.		8	
9.		9	
10.		10	
11.		11	
12.		12	
13.		13	
14.		14	
15.		15	
16.		16	
17.		17	
18.		18	
19.		19	
20.		20	
21.		21	
22.		22	
23.		23	
24.		24	
25.		25	
26.		26	
27.		27	
28.		28	
29.		29	
30.		30	
31.		31	
32.		32	
33.		33	
34.		34	
35.		35	
36.		36	
37.		37	
38.		38	
39.		39	
40.		40	
41.		41	
42.		42	
43.		43	
44.		44	
45.		45	
46.		46	
47.		47	
48.		48	
49.		49	
50.		50	
51.		51	
52.		52	
Total Other Deductions			1,562.