

TOP SHIPS INC.  
Form 6-K  
June 05, 2018

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**Form 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE  
SECURITIES EXCHANGE ACT OF 1934**

**For the month of June 2018**

Commission File Number: **001-37889**

**TOP SHIPS INC.**  
(Translation of registrant's name into English)

**1 VAS. SOFIAS & MEG.  
ALEXANDROU STREET  
151 24, MAROUSSI  
ATHENS, GREECE**  
(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.  
Form 20-F [  ] Form 40-F [  ]

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

**Note:** Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

**Note:** Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

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On June 5, 2018, the Registrant issued a press release, a copy of which is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

(c) Exhibit 99.1. Press release dated June 5, 2018

The information contained in this report on Form 6-K is hereby incorporated by reference into the Company's registration statement on Form F-3 (File No. 333-215577) that was filed with the SEC and became effective on February 1, 2017.

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## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**TOP SHIPS INC.**  
(Registrant)

Date: June 5, 2018

/s/ Evangelos J. Pistiolis  
Evangelos J. Pistiolis  
Chief Executive Officer

14,958,894	Income funds	17,909,541	—	—	17,909,541	Total mutual
84,360,366	—	—	84,360,366	Common Collective Trusts	NT Collective S&P 500 Index	
fund \$ —	\$9,410,770	\$ —	\$9,410,770	Wells Fargo Stable Value Fund	—	13,335,466
—	22,746,236	—	22,746,236	La-Z-Boy Incorporated common		
stock	9,282,814	—	—	9,282,814	Total assets at fair value	\$93,643,180
					\$22,746,236	\$ — \$116,389,416

### Note 6: Party-in-interest

Investments in the Company Stock Fund consist of 903,681 and 1,029,137 shares of La-Z-Boy Incorporated common stock at December 31, 2011 and 2010, respectively.

Participant notes receivable consist of \$7,448,979 and \$7,301,859 at December 31, 2011 and 2010, respectively.

### Note 7: Tax Status of the Plan

The Plan obtained its latest determination letter on June 10, 2003, in which the Internal Revenue Service (the “IRS”) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the “IRC”). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability of disclosure in the financial

statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

**Note 8: Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all amounts previously allocated to the participants shall be fully vested subject only to any charge or lien, which may then or thereafter exist and be due to the Trustee.

**Note 9: Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of those securities will occur in the near term that would materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and statement of changes in net assets available for benefits.

**Note 10: Reconciliation of Financial Statement to Form 5500**

The Form 5500 is the tax return used to satisfy the annual reporting requirements of the Internal Revenue Code. The following is a reconciliation of net assets available for benefits on the financial statements to Form 5500 as of December 31, 2011 and 2010:

	December 31,	
	2011	2010
Net assets available for benefits per financial statements	\$ 122,601,368	\$ 123,363,332
Adjustment from contract value to fair value for interest in common collective trust relating to fully benefit responsive investment contracts	387,085	287,430
Net assets available for benefits per Form 5500	\$ 122,988,453	\$ 123,650,762

The following is a reconciliation of changes in net assets available for benefits on the financial statements to Form 5500 as of December 31, 2011:

	December 31, 2011
Total investment income per financial statements	\$ 3,005,062
Change in adjustment from contract value to fair value for interest in common collective trust relating to fully benefit responsive investment contracts	99,655
Net investment income per Form 5500	\$ 3,104,717

**La-Z-Boy Incorporated****Retirement Savings Plan****Plan Number 015****EIN 38-0751137****Schedule H, line 4i – Schedule of Assets (Held at End of Year)**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, or Similar Party	Description of Investment Including Number of Shares Outstanding	Cost	Fair Value
	JPMorgan Core Bond Fund	Mutual fund – 1,518,618	**	\$ 17,995,627
	Wells Fargo Stable Value Fund	Common Collective Trust – 313,341	**	14,941,778
	Ivy Mid Cap Growth Fund	Mutual fund – 651,232	**	11,031,864
	NT Collective S&P 500 Index Fund	Common Collective Trust – 75,084	**	8,833,449
*	La-Z-Boy Incorporated common stock	Common Stock – 903,681	**	10,756,765
	Harbor International Fund	Mutual fund – 128,155	**	6,721,751
	Vanguard Wellington	Mutual fund – 149,127	**	8,072,220
*	Participant Notes Receivable	Participant notes receivable carrying an interest rate of 4.25% to 10% and maturity dates ranging from 2012-2025.	**	7,448,979
	Fidelity Freedom 2020 Fund	Mutual fund – 553,256	**	7,258,720
	Fidelity Freedom 2030 Fund	Mutual fund – 476,010	**	6,111,970
	T. Rowe Price Blue Chip Growth Fund	Mutual fund – 129,771	**	5,006,560
	Fidelity Freedom 2040 Fund	Mutual fund – 649,004	**	4,776,670
	Loomis Sayles Value Fund A	Mutual fund – 219,550	**	3,907,989
	Victory/Diversified Stock Fund	Mutual fund – 209,476	**	3,029,023
	Artisan Mid Cap Value Fund	Mutual fund – 143,694	**	2,830,764
	Fidelity Freedom 2010 Fund	Mutual fund – 193,130	**	2,530,002
	Fidelity Freedom Income Fund	Mutual fund – 77,980	**	876,491
	Fidelity Freedom 2050 Fund	Mutual fund – 79,510	**	679,017
	Fidelity Freedom 2000 Fund	Mutual fund – 21,666	**	257,388
				\$ 123,067,027

\* La-Z-Boy Incorporated and participants are known parties-in-interest of the Plan. All investments other than La-Z-Boy stock are mutual funds or common collective trust funds.

\*\*Cost information for participant-directed investments has been omitted, as permitted by Section 2520.103- 10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

LA-Z-BOY INCORPORATED  
RETIREMENT SAVINGS PLAN

By La-Z-Boy Incorporated  
Plan Administrator

Date: June 28, 2012 BY: /s/ Margaret L. Mueller

Margaret L. Mueller  
Corporate Controller On behalf of the registrant and as Chief Accounting Officer