Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ME-N-ED'S PIZZERIA 401(K) RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
MILANO RESTAURANTS INTERNATIONAL CORP.

6729 N. PALM AVE., SUITE 200
FRESNO, CA 93704

2b Employer Identification Number (EIN)
75-2644910

2c Plan Sponsor's telephone number
559-432-0399

2d Business code (see instructions)
722513

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	669
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	550
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	487
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	44
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	531
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	531
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	156
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	16
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ME-N-ED'S PIZZERIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILANO RESTAURANTS INTERNATIONAL CORP.

D Employer Identification Number (EIN)
75-2644910

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	801482-000	156	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
9897	713

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

PLANMEMBER SECURITIES CORP
TRAVIS L ARMSTRONG
6187 CARPINTERIA AVE
CARPINTERIA, CA 93013

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
7999	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

WESTERN INTNL SECURITIES
70 S LAKE AVE SUITE 700
PASADENA, CA 91101

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
1898	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ALL VALLEY ADMINISTRATORS, LLC
7525 N CEDAR AVE SUITE 109
FRESNO, CA 93720

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	713	TPA ADMIN FEES; TPA FORUM	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	474
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	1498625

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	**6d**	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	1482
c	Additions: (1) Contributions deposited during the year	**7c(1)**	127		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	5		
	(4) Transferred from separate account	**7c(4)**	839		
	(5) Other (specify below)	**7c(5)**	40		
	▶ DORMANT CHECK; MISC				
	(6) Total additions			**7c(6)**	1011
d	Total of balance and additions (add lines **7b** and **7c(6)**)			**7d**	2493
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	1275		
	(2) Administration charge made by carrier	**7e(2)**	744		
	(3) Transferred to separate account	**7e(3)**	0		
	(4) Other (specify below)	**7e(4)**	0		
	▶				
	(5) Total deductions			**7e(5)**	2019
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	474

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ME-N-ED'S PIZZERIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILANO RESTAURANTS INTERNATIONAL CORP.

D Employer Identification Number (EIN)
75-2644910

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

TRANSAMERICA LIFE INS CO
1150 S. OLIVE ST.
LOS ANGELES, CA 90015-2211

39-0989781

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

TRANSAMERICA LIFE INS CO.

1150 S. OLIVE ST.
LOS ANGELES, CA 90015-2211

39-0989781

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 52 62 64 67	RECORDKEEPER	13062	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

ALL VALLEY ADMINISTRATORS, LLC

7525 N. CEDAR AVE. SUITE 109
FRESNO, CA 93720

77-0536717

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64	RECORDKEEPER	8775	Yes [X] No [ ]	Yes [X] No [ ]	185	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

WESTERN INTERNATIONAL SECURITIES

70 S LAKE AVE SUITE 700
PASADENA, CA 91101

84-1314321

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22 23 53	BROKER	0	Yes [X] No [ ]	Yes [ ] No [X]	41	Yes [ ] No [X]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ME-N-ED'S PIZZERIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MILANO RESTAURANTS INTERNATIONAL CORP.

D Employer Identification Number (EIN)
75-2644910

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES BOND RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	936

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS MID GROWTH

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	23352

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS HIGH QUALITY

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	148

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2020

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	13338

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2030

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	29527

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2025

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	8999

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2035

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	75370

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2045

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39508

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA ASSET ALLOC-CONSERVATI

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 180776

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA ASSET ALLOC-MODERATE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 364539

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA ASSET ALLOC-MOD GROWTH

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 405361

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA ASSET ALLOC-GROWTH

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60841

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2040

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10401

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN MID CAP GROWTH OPPORTUNITIES

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 240

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN SMALL CAP VALUE RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 240

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2050

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 102009

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTERNATIONAL BOND

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16233

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P MID CAP INDEX RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1357

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL STOCK MARKET INDEX

b Name of sponsor of entity listed in (a): TRANSMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31112

a Name of MTIA, CCT, PSA, or 103-12 IE: THORNBURG INTERNATIONAL VALUE

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA INTERMEDIATE BOND

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 841

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA INCOME OPPORTUNITIES RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22028

a Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNDS BALANCED RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 394

a Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNDS FUNDAMENTAL INVESTORS

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1056

a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER DISCIPLINED VALUE RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 225

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY DIVIDEND RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20804

a Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNDS GROWTH FUND OF AMERICA

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29242

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE SMALL CAP VAL

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 216

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN BIOTECHNOLOGY DISCOVERY

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3982

a Name of MTIA, CCT, PSA, or 103-12 IE: IVY SCIENCE & TECHNOLOGY RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 981

a Name of MTIA, CCT, PSA, or 103-12 IE: PURDENTIAL JENNISON UTILITY RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9331

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR EMERGING MKTS

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20965

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR NEW INSIGHTS RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2616

a Name of MTIA, CCT, PSA, or 103-12 IE: MAINSTAY MAP RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 191

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO TOTAL RETURN RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19041

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2055

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2395

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ME-N-ED'S PIZZERIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILANO RESTAURANTS INTERNATIONAL CORP.

D Employer Identification Number (EIN)
75-2644910

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6114	6698
(2) Participant contributions	1b(2)	0	
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		6
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	27407	21927
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1373708	1498625
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1482	474
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1408711	1527730
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	1266	921
k Total liabilities (add all amounts in lines 1g through1j)	1k	1266	921
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1407445	1526809

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	6698	
(B) Participants	2a(1)(B)	87273	
(C) Others (including rollovers)	2a(1)(C)	448	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		94419
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	967	
(F) Other	2b(1)(F)	5	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		972
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		74358
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		-47
d Total income. Add all **income** amounts in column (b) and enter total	2d		169702
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	29192	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		29192
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	3523	
(2) Contract administrator fees	2i(2)	5100	
(3) Investment advisory and management fees	2i(3)	9466	
(4) Other	2i(4)	3057	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		21146
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		50338
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		119364
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: DEMERA DEMERA CAMERON, LLP **(2)** EIN: 20-3942205

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		15231
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
ME-N-ED'S PIZZERIA 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILANO RESTAURANTS INTERNATIONAL CORP.

D Employer Identification Number (EIN)
75-2644910

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 39-0989781

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

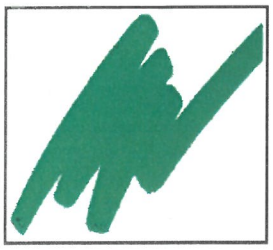
ME-N-ED'S PIZZERIA
401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

DeMera
DeMera
Cameron
LLP

Certified
Public
Accountants



Howard J. DeMera
Mark D. Cameron

Christina M. Wyneken
Michael R. Davin
Shelley M. Nakaguchi
Andrew G. Cameron
Evin Edwards II
Kip J. Martin

Tim Downum
Titus M. Verzosa
Lisa R. Garabedian
Hannes Rieker
Tammy Bibb
Olena Schiffler
Diane Carlson

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Administrative Committee of
Me-N-Ed's Pizzeria 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Me-N-Ed's Pizzeria 401(k) Retirement Plan, which comprise the statements of net assets available for benefits of Me-N-Ed's Pizzeria 401(k) Retirement Plan as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by TransAmerica Life Insurance and Annuity Company (TransAmerica), the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes the investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

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Fresno, California 93711
Telephone 559/226-9200
Facsimile 559/226-9209
E-mail: mail@ddccpa.com
Website: www.ddccpa.com

Other Matter

The supplemental Schedule of Assets (Held at End of Year) and the supplemental Schedule of Delinquent Participant Contributions are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Fresno, California
October 7, 2015

ME-N-ED'S PIZZERIA
401(K) RETIREMENT PLAN

Statements of Net Assets Available for Benefits

December 31, 2014 and 2013

	2014	2013
Assets:		
Investments, at fair value (Note 3)		
Mutual funds	$ 1,499,105	$ 1,375,190
Employer contributions receivable	6,698	6,114
Notes receivable from participants	21,927	27,407
Total assets	1,527,730	1,408,711
Liabilities:		
Accrued liabilities	921	1,266
Total liabilities	921	1,266
Net assets available for benefits	$ 1,526,809	$ 1,407,445

See accompanying notes and independent auditor's report

ME-N-ED'S PIZZERIA
401 (K) RETIREMENT PLAN

Statements of Changes in Net Assets
Available for Benefits

For the Years Ended December 31, 2014 and 2013

	2014	2013
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments (Note 3)	$ 74,358	$ 206,268
Interest and dividends:		
Stable value account	5	5
Employee loans	967	839
	75,330	207,112
Employer contribution (Note 1)	6,698	6,114
Employee contributions	87,273	88,081
Other contributions	448	-
Total additions, net	169,749	301,307
Deductions from net assets attributed to:		
Benefits paid to participants	29,192	90,471
Administration expense	21,146	23,466
Transfers out	-	335
Other expense	47	-
Total deductions	50,385	114,272
Net increase	119,364	187,035
Net assets available for benefits:		
Beginning of year	1,407,445	1,220,410
End of year	$ 1,526,809	$ 1,407,445

See accompanying notes and independent auditor's report

ME-N-ED'S PIZZERIA
401(K) RETIREMENT PLAN

Notes to Financial Statements

December 31, 2014 and 2013

NOTE 1 - Description of Plan:

The following brief description of Me-N-Ed's Pizzeria 401(k) Retirement Plan is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Me-N-Ed's Pizzeria 401(k) Retirement Plan covers substantially all employees of Me-N-Ed's Pizzerias, Inc. and all employees of the participating entities Piazza del Pane, Inc., Siena Corp., Milano Equipment Corp., Milano International Marketing, Inc., Milano International Development Corp., and Me-n-Ed's Ceres, Inc. (the "Companies"). It is subject to the provisions of Sections 401, 403(a) and 405(a) of the Internal Revenue Code, the Employee Retirement Income Security Act of 1974, the Tax Equity and Fiscal Responsibility Act of 1982, the 1986 Tax Reform Act, the Omnibus Reconciliation Acts of 1987 and 1988, and the Pension Protection Act of 2006, all of which have been complied with at December 31, 2014 and 2013.

Vesting

A participant's vested right in the employer contribution account is based on his number of years of service based on a graduated vesting schedule where, at two years of credited service, an employee is 20% vested with an additional 20% each year thereafter, and, after six years, an employee is 100% vested. Employees are 100% vested in employee contributions.

Participant loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum of $50,000 or 50% of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at a rate of 4.25%, which is commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions.

Payment of benefits

Upon the attainment of normal retirement age, or in the event of termination of an employee's participation by reason of his death or disability, the full value of his employer contribution account shall become vested and nonforfeitable.

The unvested portion of a participant's employer contribution account shall be forfeited and used to reduce future employer contributions.

Upon retirement or permanent disability, the participant shall receive their portion of the employer contribution account by payment in a lump sum.

Forfeited accounts

For the years ended December 31, 2014 and 2013, forfeited nonvested accounts totaled $876 and $421, respectively, with balances remaining of $367 and $147, respectively. These accounts will be used to reduce future employer contributions.

(continued)

Termination of Plan

The Companies shall have the right to amend the Plan by resolution of the Board of Trustees and to amend or cancel any amendments, provided that no amendment shall attempt to cause any of the assets of the Plan to be used for or diverted to purposes other than for the exclusive benefit of participants or their beneficiaries.

In the event the Companies elect to terminate the Plan or discontinues operation of its business, the entire interest of the participants shall vest 100% immediately and be nonforfeitable.

Employer contributions

For each year the Companies participate in the 401(k) Retirement Plan, the Companies may, from their net profits or accumulated net profits, make a contribution of such amount as determined in accordance with a resolution of the Boards of Directors. The amount of the contribution may not obligate the Companies to contribute, for any year, any sums which are estimated to be in excess of the amount which the Companies would be permitted to deduct on their Federal income tax return for such year. In no event shall the annual addition to the account of each participant with respect to any given plan year exceed the lesser of $52,000 for 2014 and $51,000 for 2013, or 100% of each participant's compensation during such year. The dollar amount limitation shall be adjusted pursuant to Section 415(d) of the Internal Revenue Code as of January 1 of each year. For the years ended December 31, 2014 and 2013, the Companies declared contributions in the amount of $6,698 and $6,114, respectively.

Employee contributions

Employees eligible to participate in the plan can contribute up to the maximum amount allowable under Internal Revenue Service codes. Additionally, each employee directs the ratio or fixed amount to be allocated to one of several investment options offered by the Companies. Contributions received from participants for 2014 and 2013 are net of payments of $-0- and $1,266 made in 2014 and 2013, respectively, to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan.

Subsequent events

Management has evaluated subsequent events through October 7, 2015, the date on which the financial statements were available to be issued.

NOTE 2 - Summary of significant accounting policies:

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and present the net assets available for plan benefits and changes in those net assets at current values. The difference between current value and the cost of the investments is reflected in the statement of changes in net assets available for plan benefits as unrealized appreciation (depreciation) of investments.

Management estimates

The preparation of financial statements in conformity with the accrual basis of accounting requires management and the plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for plan benefits and contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Federal income taxes

Me-N-Ed's Pizzeria 401(k) Retirement Plan files an annual informational return/report (Form 5500) with the Internal Revenue Service under the tax exempt status allowed under the provisions of the Internal Revenue Code Section 501(a).

(continued)

Information certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan's Trustee has certified that the following data included in the accompanying financial statements is complete and accurate: (a) investments as shown in the statements of net assets available for plan benefits as of December 31, 2014 and 2013, and (b) investment income as shown in the statement of changes in net assets available for plan benefits for the year ended December 31, 2014 and 2013. The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements.

Concentrations of risk

The Financial Accounting Standards Board requires disclosure in the financial statements relating to concentrations of risk and financial instruments with off-balance-sheet risk. Financial instruments that potentially subject the Plan to concentrations of risk consist of cash investments.

The Plan has significant amounts of investments which are uninsured and subject to market value fluctuations. The Plan had $1,499,105 and $1,375,190 invested with Transamerica Life Insurance and Annuity Company at December 31, 2014 and 2013, respectively.

Related party transactions

Certain Plan investments are shares of mutual funds managed by Transamerica Life Insurance and Annuity Company. Transamerica Life Insurance and Annuity Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $13,062 and $13,798 for the years ended December 31, 2014 and 2013, respectively.

Fair value of financial instruments

Unless otherwise indicated, the fair value of all reported assets and liabilities which represent financial instruments (none of which are held for trading purposes) approximates the carrying values of such amount.

Fair value measurements

The Financial Accounting Standards Board (FASB) has provided a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

(continued)

NOTE 3 - Investments:

The Plan's investments are reported at their fair value at the measurement date. The fair value of the investment in the pooled separate account is based on the fair value of the fund's net assets as determined by the trustee of the fund, primarily using quoted prices for similar assets in active markets. The Plan Administrator has obtained certification from the Plan Trustee, TransAmerica Life Insurance and Annuity Company (Transamerica), in 2014 and 2013, that the information summarized below is complete and accurate. The following tables present by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2014 and 2013, respectively:

2014		Level 1	Level 2	Total	Interest and Unrealized Appreciation (Depreciation)
Am Fds Fundamental Investors		$ 1,056	$ -	$ 1,056	$ 56
Am Fds Growth Fd of America		29,242	-	29,242	2,444
American Funds Balanced		395	-	395	27
BlackRock Equity Dividend		20,806	-	20,806	1,686
Columbia Income Opportunities		22,028	-	22,028	730
Columbia Intermediate Bond		841	-	841	42
Fidelity Adv New Insights		2,616	-	2,616	197
Fidelity Advisor Emerg Mkts		20,965	-	20,965	209
Franklin Biotechnology Disc		3,982	-	3,982	954
Ivy Science & Technology		982	-	982	36
Loomis Sayles Bond		-	936	936	26
MainStay MAP		191	-	191	15
Nuveen Md Cp Grth Opp		240	-	240	18
Nuveen Small Cap Value		232	-	232	11
Oppenheimer International Bond		16,235	-	16,235	(23)
PIMCO Total Return		19,041	-	19,041	689
Pioneer Disciplined (formerly Fundamental) Value		225	-	225	19
Prudential Jennison Utility		9,329	-	9,329	1,577
SSgA S&P Mid Cap Index		1,358	-	1,358	77
Thornburg International Value		31	-	31	(2)
Transamerica AA - Conservative	*	180,777	-	180,777	7,123
Transamerica AA - Growth		60,841	-	60,841	3,013
Transamerica AA - Mod Growth	*	405,359	-	405,359	19,361
Transamerica AA - Moderate	*	364,539	-	364,539	15,170
Transamerica Partners Hh Qt Bd		-	148	148	-
Transamerica Partners Mid Grw		-	23,352	23,352	1,598
Transamerica Stable Value Comp		-	475	475	5
Vanguard Target Ret 2020		13,338	-	13,338	782
Vanguard Target Ret 2025		8,999	-	8,999	480
Vanguard Target Ret 2030		29,527	-	29,527	1,593
Vanguard Target Ret 2035	*	75,370	-	75,370	4,354
Vanguard Target Ret 2040		10,402	-	10,402	704
Vanguard Target Ret 2045		39,510	-	39,510	2,260
Vanguard Target Ret 2050	*	102,013	-	102,013	5,729
Vanguard Target Ret 2055		2,396	-	2,396	115
Vanguard Total Stk Market Ind		31,112	-	31,112	3,281
Wells Fargo Adv Sml Cap Val		216	-	216	7
		$ 1,474,194	$ 24,911	$ 1,499,105	$ 74,363

(continued)

2013		Level 1	Level 2	Total	Interest and Unrealized Appreciation (Depreciation)
Am Fds Fundamental Investors		$ 1,963	$ -	$ 1,963	$ 491
Am Fds Growth Fd of America		27,526	-	27,526	7,828
American Funds Balanced		268	-	268	22
American Funds EuroPac Growth		-	-	-	54
BlackRock Equity Dividend		19,279	-	19,279	3,869
Columbia Income Opportunities		20,691	-	20,691	929
Columbia Intermediate Bond		832	-	832	(24)
Delafield		-	-	-	150
Fidelity Adv New Insights		1,972	-	1,972	567
Fidelity Advisor Emerg Mkts		20,930	-	20,930	680
Franklin Biotechnology Disc		2,546	-	2,546	748
Ivy Science & Technology		868	-	868	946
Janus Overseas Ret Opt		-	-	-	25
Loomis Sayles Bond		-	388	388	18
MainStay MAP		177	-	177	260
Nuveen Md Cp Grth Opp		225	-	225	354
Nuveen Small Cap Value		232	-	232	369
Oppenheimer International Bond		15,614	-	15,614	(695)
PIMCO Total Return		16,642	-	16,642	(440)
Pioneer Disciplined (formerly Fundamental) Value		207	-	207	1,178
Prudential Jennison Utility		7,825	-	7,825	1,618
SSgA S&P Mid Cap Index		-	-	-	260
Thornburg International Value		33	-	33	80
Transamerica AA - Conservative	*	171,790	-	171,790	14,076
Transamerica AA - Growth		53,984	-	53,984	12,181
Transamerica AA - Mod Growth	*	380,463	-	380,463	67,287
Transamerica AA - Moderate	*	345,572	-	345,572	42,250
Transamerica Partners Hh Qt Bd		-	96	96	-
Transamerica Partners Mid Grw		-	20,354	20,354	4,618
Transamerica Partners Mid Val		-	-	-	169
Transamerica Stable Value Comp		-	1,482	1,482	5
Vanguard European Stock Index		-	-	-	64
Vanguard International Value		-	-	-	117
Vanguard Small-Cap Index		-	-	-	177
Vanguard Small-Cap Value Index		-	-	-	267
Vanguard Target Ret 2020		11,449	-	11,449	1,285
Vanguard Target Ret 2025		6,673	-	6,673	840
Vanguard Target Ret 2030		22,546	-	22,546	3,345
Vanguard Target Ret 2035		63,057	-	63,057	9,417
Vanguard Target Ret 2040		10,464	-	10,464	1,792
Vanguard Target Ret 2045		32,992	-	32,992	5,714
Vanguard Target Ret 2050	*	85,938	-	85,938	14,826
Vanguard Target Ret 2055		1,718	-	1,718	242
Vanguard Total Stk Market Ind		28,183	-	28,183	8,155
Wells Fargo Adv Sml Cap Val		211	-	211	159
		$ 1,352,870	$ 22,320	$ 1,375,190	$ 206,273

* Each of these investments is in excess of 5% of the net assets available for benefits.

Participants in the 401(k) plan can designate contributions to be invested in various funds offered through Transamerica Life Insurance and Annuity Company.

NOTE 4 – Investment contract with insurance company:

With respect to the Transamerica Stable Value Option, the Plan has entered into a fully benefit-responsive contract with Transamerica. Transamerica maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Stable Value Option investment choices are not considered a guaranteed interest contract and there are no stated minimum or maximum interest rates. Contract charges may reduce this return.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is included on the statement of net assets available for benefits at contract value.

Contract value as reported by the Plan by TransAmerica, represents contributions made under the contract, plus earnings, less withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2014 and 2013, was $475 and $1,482, respectively. The average yield and crediting interest rates were approximately .50% for 2014 and 2013. The crediting interest rate is based on a formula taking into consideration a number of factors.

Certain events limit the Plan's ability to transact at contract value with the issuer. Such events include the following: (i) amendments to the plan documents (including complete or partial termination or merger with another plan), (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (iii) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (iii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

NOTE 5 - Allocating assets:

Net assets available in the amount of $163,580 in 2014 and $102,392 in 2013 have been allocated to the accounts of employees who have withdrawn from the Plan.

NOTE 6 - Plan status:

Each year, plan documents and an informational return (Form 5500) are prepared, and eligibility tests (ACP and ADP tests) are performed by a third-party administrator as required by the Internal Revenue Service.

The Me-N-Ed's Pizzeria 401(k) Retirement Plan is based on a prototype plan as written by All Valley Administrators, LLC. The Plan relies on the latest determination letter for the All Valley Administrators, LLC, prototype plan, dated March 31, 2008, in which the IRS stated that the All Valley Administrators, LLC, document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code, as amended (the Code). The Companies believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of December 31, 2014 and 2013.

Schedule 1
Form 5500
Part IV, Line 4i

ME-N-ED'S PIZZERIA
401(K) RETIREMENT PLAN

Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
EIN 75-2644910
Plan #001
December 31, 2014

(A)	(B) Identity of Issue, Borrower, Lessor, or Similar Party	(C) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Rate of Interest, or Maturity Value	(D) Cost	(E) Current Value
*	Transmerica Life Insurance Co.	Am Fds Fundamental Investors		$ 1,056
*	Transmerica Life Insurance Co.	Am Fds Growth Fd of America		29,242
*	Transmerica Life Insurance Co.	American Funds Balanced		395
*	Transmerica Life Insurance Co.	BlackRock Equity Dividend		20,805
*	Transmerica Life Insurance Co.	Columbia Income Opportunities		22,028
*	Transmerica Life Insurance Co.	Columbia Intermediate Bond		841
*	Transmerica Life Insurance Co.	Fidelity Adv New Insights		2,616
*	Transmerica Life Insurance Co.	Fidelity Advisor Emerg Mkts		20,965
*	Transmerica Life Insurance Co.	Franklin Biotechnology Disc		3,982
*	Transmerica Life Insurance Co.	Ivy Science & Technology		982
*	Transmerica Life Insurance Co.	Loomis Sayles Bond		936
*	Transmerica Life Insurance Co.	MainStay MAP		191
*	Transmerica Life Insurance Co.	Nuveen Md Cp Grth Opp		240
*	Transmerica Life Insurance Co.	Nuveen Small Cap Value		241
*	Transmerica Life Insurance Co.	Oppenheimer International Bond		16,233
*	Transmerica Life Insurance Co.	PIMCO Total Return		19,041
*	Transmerica Life Insurance Co.	Pioneer Disciplined (formerly Fundamental) Value		225
*	Transmerica Life Insurance Co.	Prudential Jennison Utility		9,329
*	Transmerica Life Insurance Co.	SSgA S&P Mid Cap Index		1,357
*	Transmerica Life Insurance Co.	Thornburg International Value		31
*	Transmerica Life Insurance Co.	Transamerica AA - Conservative		180,777
*	Transmerica Life Insurance Co.	Transamerica AA - Growth		60,841
*	Transmerica Life Insurance Co.	Transamerica AA - Mod Growth		405,359
*	Transmerica Life Insurance Co.	Transamerica AA - Moderate		364,539
*	Transmerica Life Insurance Co.	Transamerica Partners Hh Qt Bd		148
*	Transmerica Life Insurance Co.	Transamerica Partners Mid Grw		23,351
*	Transmerica Life Insurance Co.	Transamerica Stable Value Comp	-	475
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2020		13,337
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2025		8,998
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2030		29,527
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2035		75,369
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2040		10,402
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2045		39,510
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2050		102,013
*	Transmerica Life Insurance Co.	Vanguard Target Ret 2055		2,396
*	Transmerica Life Insurance Co.	Vanguard Total Stk Market Ind		31,111
*	Transmerica Life Insurance Co.	Wells Fargo Adv Sml Cap Val		216
	Participant loans	4.25% notes receivable, principal and interest payments due semi-monthly or bi-weekly, secured by participants' vested interest in plan		21,927
				$ 1,521,032

* This is a party-in-interest transaction with the Plan trustee, which is exempt from the prohibited transactions rules of ERISA.

See accompanying notes and independent auditor's report

Schedule 2
Form 5500
Part IV, Line 4a

ME-N-ED'S PIZZERIA
401(K) RETIREMENT PLAN
Schedule H, Line 4a
Schedule of Delinquent Participant Contributions
EIN 75-2644910
Plan #001
December 31, 2014

Participant Contributions Transferred Late to Plan		Late Participant Loan Repayments Included?	Total That Constitute NonExempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Date	Amount		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
11/3/2014	$ 3,528	√	$ -	$ 3,528	$ -	$ -
10/7/2014	$ 3,770	√	$ -	$ 3,770	$ -	$ -
4/16/2014	$ 4,189	√	$ -	$ 4,189	$ -	$ -
3/5/2014	$ 3,744	√	$ -	$ 3,744	$ -	$ -
	$ 15,231		$ -	$ 15,231	$ -	$ -

See accompanying notes and independent auditor's report

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the Instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) ___

B This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here . . . . . ▶ ☐

D Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II Basic Plan Information --- enter all requested information

1a Name of plan
ME-N-ED'S PIZZERIA 401(k) RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

MILANO RESTAURANTS INTERNATIONAL CORP.

6729 N. PALM AVE., SUITE 200

US FRESNO CA 93704

2b Employer Identification Number (EIN) 75-2644910

2c Plan Sponsor's telephone number (559) 432-0399

2d Business code (see instructions) 722513

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Signature of plan administrator	Date 10/13/15	A. Thomas Ferdinandi, Jr. — Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date 10/13/15	John Ferdinandi — Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [x] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	669
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1)**, **6a(2)**, **6b**, **6c**, and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	550
a(2) Total number of active participants at the end of the plan year	**6a(2)**	487
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	44
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	531
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	531
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	156
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	16
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) [x] Insurance	(1) [x] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	(2) [ ] Code section 412(e)(3) insurance contracts
(3) [x] Trust	(3) [x] Trust
(4) [ ] General assets of the sponsor	(4) [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	**b** General Schedules	
(1) [x] R (Retirement Plan Information)	(1) [x]	H (Financial Information)
(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) [ ]	I (Financial Information - Small Plan)
	(3) [x] 1	A (Insurance Information)
	(4) [x]	C (Service Provider Information)
(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5) [x]	D (DFE/Participating Plan Information)
	(6) [ ]	G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) . . . . . ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) . . ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2014** and ending **12/31/2014**

Name of plan
ME-N-ED'S PIZZERIA 401(k) RETIREMENT PLAN

Employer Identification Number
75-2644910

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Transamerica Life Ins Co	**General Fund**		**474**
	Transamerica Life Ins Co	**Mutual Funds**		**1,498,625**
	Participant Loans	**4.25% Int Rates**		**21,927**
	Transamerica Life Ins Co	**Cash**		**6**

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning **01/01/2014** and Ending **12/31/2014**
Name of Plan: **ME-N-ED'S PIZZERIA 401(k) RETIREMENT PLAN**
Employer Identification Number: **75-2644910** Three-digit plan number: **001**

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: **X**	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$15,231		**$15,231**		