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| <b>Form 5500</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2015</div><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____<br><b>B</b> This return/report is: <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).<br><b>C</b> If the plan is a collectively-bargained plan, check here. .... <input type="checkbox"/><br><b>D</b> Check box if filing under: <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description) |

|                                                                                                                                                                                                                                                                                                                                                                  |                                                                     |                                                                                      |                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                   | <b>Basic Plan Information</b> —enter all requested information      |                                                                                      |                                                             |
| <b>1a</b> Name of plan<br><u>THIRTY-ONE GIFTS 401(K) PLAN</u>                                                                                                                                                                                                                                                                                                    | <b>1b</b> Three-digit plan number (PN) ▶                            | <div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div> |                                                             |
|                                                                                                                                                                                                                                                                                                                                                                  | <b>1c</b> Effective date of plan<br><u>04/01/2012</u>               |                                                                                      |                                                             |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br><u>THIRTY-ONE GIFTS, LLC</u><br><br><u>3425 MORSE CROSSING</u><br><u>COLUMBUS, OH 43219</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>87-0726627</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>614-414-4352</u>                     | <b>2d</b> Business code (see instructions)<br><u>453220</u> |

**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.

|                                                                                                 |                                                   |            |                                                              |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | 09/29/2016 | APRIL MAIN                                                   |
|                                                                                                 | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | 09/29/2016 | APRIL MAIN                                                   |
|                                                                                                 | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                   |            |                                                              |
|                                                                                                 | 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) |                                                   |            | Preparer's telephone number                                  |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                  |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    | <b>5</b> 1350                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     | <b>6a(1)</b> 1238                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          | <b>6a(2)</b> 1286                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         | <b>6b</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                          | <b>6c</b> 130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                | <b>6d</b> 1416                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                                  | <b>6e</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    | <b>6f</b> 1416                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            | <b>6g</b> 852                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                | <b>6h</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                       | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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|                 |                                                                                   |
|-----------------|-----------------------------------------------------------------------------------|
| <b>Part III</b> | <b>Form M-1 Compliance Information (to be completed by welfare benefit plans)</b> |
|-----------------|-----------------------------------------------------------------------------------|

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**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.

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

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**11c** Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 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 \_\_\_\_\_

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|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2015                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015 |                                                      |     |
| A Name of plan<br>THIRTY-ONE GIFTS 401(K) PLAN                                             | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>THIRTY-ONE GIFTS, LLC            | D Employer Identification Number (EIN)<br>87-0726627 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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)..... ☒ 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 |
| COHEN & STEERS                                                                                             |
| 14-1904657                                                                                                 |

|                                                                                                           |
|-----------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
| DIMENSIONAL FUND ADVISORS                                                                                 |
| 22-2370029                                                                                                |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| DODGE & COX                                                                                                |
| 94-1441976                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| HARBOR                                                                                                     |
| 04-2679462                                                                                                 |

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

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LOOMIS SAYLES FUNDS

04-3200030

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

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VICTORY

13-2700161

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

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VANGUARD

23-1945930

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

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PIMCO FUNDS

95-2632339

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

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FEDERATED

25-1111467

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

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RIDGEWORTH

58-1604573

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

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**(b)** Enter name and EIN or address of person who provided you disclosures 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)

WELLS FARGO BANK, N.A.

94-1347393

| (b)<br>Service Code(s)  | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 21 37 50<br>62 63 64 | SERVICE PROVIDER                                                                                  | 22597                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**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.

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2015 or fiscal plan year beginning <b>01/01/2015</b> and ending <b>12/31/2015</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>THIRTY-ONE GIFTS 401(K) PLAN</b>                                                                                                                                                                                                             | <b>B</b> Three-digit plan number (PN) <b>►</b>                                                                                                                                                                                                                               | <b>001</b>                                                                                               |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>THIRTY-ONE GIFTS, LLC</b>                                                                                                                                                                            | <b>D</b> Employer Identification Number (EIN)<br><b>87-0726627</b>                                                                                                                                                                                                           |                                                                                                          |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |          | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |          |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                 |          |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |          |                       | <b>19</b>       |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |          |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  |          |                       |                 |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>                  |          |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>                  |          |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |          |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  |          |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>                  |          |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |          |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |          |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b>               |          |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |          |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |          |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               |          |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |          |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |          |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |          |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  | 295997   |                       | 312890          |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>                  |          |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>                 |          |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |          |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |          |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>                 | 10101024 |                       | 13311260        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 |          |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |          |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 10397021              | 13624169        |

**Liabilities**

|                                                                           |           |      |   |
|---------------------------------------------------------------------------|-----------|------|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |      |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 5961 |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |      |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |      |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 5961 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 10391060 | 13624169 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1571348    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 2606456    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 855712     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 5033516   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 14915      |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 14915     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 187472     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 187472    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 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)  |            |           |
| (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) |            | -447837   |
| c Other income .....                                                                            | 2c     |            | 5984      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 4794050   |

**Expenses**

|                                                                                      |       |         |         |
|--------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 1538232 |         |
| (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) |         | 1538232 |
| 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) |         |         |
| (2) Contract administrator fees .....                                                | 2i(2) |         |         |
| (3) Investment advisory and management fees .....                                    | 2i(3) |         |         |
| (4) Other .....                                                                      | 2i(4) | 22709   |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |         | 22709   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |         | 1560941 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 3233109 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan .....                                   | 2l(1) |  |         |
| (2) From this plan .....                                 | 2l(2) |  |         |

**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) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: DG KRAUSE LLC

(2) EIN: 20-2621108

**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                                  | N/A                      | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------|
| <b>a</b> 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.) .....                 | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 876    |
| <b>b</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.) ..... | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |        |

|                                                                                                                                                                                                                         | Yes | No | N/A | Amount  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|---------|
| <b>c</b> 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.)                                          |     | X  |     |         |
| <b>d</b> 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.)                               |     | X  |     |         |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                      | X   |    |     | 2000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                       |     | X  |     |         |
| <b>g</b> 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?                                                    |     | X  |     |         |
| <b>h</b> 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?                                          |     | X  |     |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                | X   |    |     |         |
| <b>j</b> 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.) |     | X  |     |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                           |     | X  |     |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                            |     | X  |     |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                  |     | X  |     |         |
| <b>n</b> 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.                                     |     |    |     |         |
| <b>o</b> Did the plan trust incur unrelated business taxable income?                                                                                                                                                    |     |    |     |         |
| <b>p</b> Were in-service distributions made during the plan year?                                                                                                                                                       |     |    |     |         |

**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

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

|                                                                                               |                                                                    |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THIRTY-ONE GIFTS 401(K) PLAN</u>                                  | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THIRTY-ONE GIFTS, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>87-0726627</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>41-6257133</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

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

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                              |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....                                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                             |                                   |                                   |                               |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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. .... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2015  
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**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</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 .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | 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 ..... <input type="checkbox"/> |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)                                                                                                                                                                                                                                                                                                                  |
|           | <b>a</b> Enter the percentage of plan assets held as:<br>Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%                                                                                                                                                                                                                                        |
|           | <b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more  |
|           | <b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____                                                                                                                                                 |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                |                                                          |                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? .....                                                                                                                                                                                                                                    | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>20b</b> If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? .....                                                              | <input type="checkbox"/> Design-based safe harbor method | <input type="checkbox"/> ADP/ACP test                    |
| <b>20c</b> If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? .....                   | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>21a</b> Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): .....                                                                                                                                              | <input type="checkbox"/> Ratio percentage test           | <input type="checkbox"/> Average benefit test            |
| <b>21b</b> Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? .....                                                                           | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>22a</b> Has the plan been timely amended for all required tax law changes? .....                                                                                                                                                                                            | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No <input type="checkbox"/> N/A |
| <b>22b</b> Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).                                                                            |                                                          |                                                          |
| <b>22c</b> If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____. |                                                          |                                                          |
| <b>22d</b> If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.                                                                           |                                                          |                                                          |
| <b>23</b> Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? .....                               | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |



**DG Krause LLC**  
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Indianapolis, Indiana 46259

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To the Plan Administrator of the  
Thirty-One Gifts 401(k) Plan

We have completed a DOL limited-scope audit of the financial statements and schedules of the Thirty-One Gifts 401(k) Plan (the Plan) as of and for the year ended December 31, 2015, and have issued our report thereon dated August 5, 2016. As permitted by 29 CR 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 H to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules taken as a whole. We did, however, audit 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, in accordance with auditing standards generally accepted in the United States of America and found them to be in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements of the Plan are the responsibility of the Plan's management.

#### Our Responsibility under U.S. Generally Accepted Auditing Standards

As part of our audit and except that we did not, as part of the scope limitation discussed in the first paragraph, include a consideration of internal control relating to the information summarized in Note H to those financial statements, we considered the internal control of the Plan. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls. Accordingly, we expressed no such opinion on the internal controls of the Plan.

As part of our limited scope audit, we perform certain procedures, as required by generally accepted auditing standards in the United States directed at considering the Plan's compliance with applicable Internal Revenue Code requirements for tax exempt status, including inspecting the underlying volume submitter plan's latest opinion letter from the Internal Revenue Service, upon which Plan management has chosen to rely. Our audit was not designed to nor was it intended to determine the Plan's overall compliance with applicable provisions of the Internal Revenue Code or ERISA.

#### Planned Scope and Timing of the Audit

We performed the limited-scope audit according to the planned scope and timing communicated to Plan management in our communications regarding client assistance and the audit process on June 6, 2016.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with auditing standards generally accepted in the United States of America, we assessed the appropriateness of accounting policies and their application. The significant accounting policies used by the Plan are described in Note B to the financial statements. During 2015 the Plan early adopted and retroactively applied Part II of FASB ASU 2015-12, Plan Accounting. The Plan chose not to early adopt the provisions of FASB ASU 2014-15, Presentation of Financial Statements - Going Concern for the plan year ended December 31, 2015. No other new accounting policies were adopted and the application of existing policies was not otherwise changed during 2015.

We noted no transactions entered into by the Plan during the period under audit for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. There are no particularly sensitive estimates in the Plan's 2015 financial statements. Management included a disclosure relating to the use of estimates in the notes to the financial statements. A risks and uncertainties disclosure was also made in the notes to the financial statements.

The disclosures in the financial statements are neutral, consistent and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements, identified during the audit, other than those that are trivial, and to communicate them to the appropriate level of management. Our limited scope audit process detected no such misstatements for the Plan that were corrected by management. There were no unadjusted audit differences noted that originated during the plan year ended December 31, 2015.

### *Fraud and Illegal Acts*

We are not aware of any fraud involving the Plan. There was less than \$50 of delinquent participant contributions identified by plan management and reported in a supplemental schedule to the 2015 Form 5500. These late contributions represent nonexempt prohibited transactions. No other illegal acts were noted during our engagement to audit.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 5, 2016.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Issues Discussed Prior to Retention of Independent Auditors*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Independence*

DG Krause LLC is and has been independent with respect to the Plan and Plan Sponsor throughout the course of our engagement.

\* \* \* \* \*

This information is intended solely for the information and use of the Plan Administrator and management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Indianapolis, Indiana  
August 5, 2016

**Form 5500**Department of the Treasury  
Internal Revenue ServiceDepartment 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**2015****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

- 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 ☒ 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**

|                                                                                                                                                                                                                                                                                                                                            |                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>1a</b> Name of plan<br>Thirty-One Gifts 401(k) Plan                                                                                                                                                                                                                                                                                     | <b>1b</b> Three-digit plan number (PN) ▶ 001                 |
|                                                                                                                                                                                                                                                                                                                                            | <b>1c</b> Effective date of plan<br>04/01/2012               |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>Thirty-One Gifts, LLC<br><br>3425 Morse Crossing<br><br>Columbus OH 43219 | <b>2b</b> Employer Identification Number (EIN)<br>87-0726627 |
|                                                                                                                                                                                                                                                                                                                                            | <b>2c</b> Plan Sponsor's telephone number<br>(614) 414-4352  |
|                                                                                                                                                                                                                                                                                                                                            | <b>2d</b> Business code (see instructions)<br>453220         |

**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.

|                                                                                                 |                                    |         |                                                              |
|-------------------------------------------------------------------------------------------------|------------------------------------|---------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | <i>April L. Main</i>               | 9/27/16 | April Main                                                   |
|                                                                                                 | Signature of plan administrator    | Date    | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                | <i>April L. Main</i>               | 9/27/16 | April Main                                                   |
|                                                                                                 | Signature of employer/plan sponsor | Date    | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                    |         |                                                              |
|                                                                                                 | 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) |                                    |         | Preparer's telephone number                                  |
|                                                                                                 |                                    |         |                                                              |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2015)  
v. 150123

|                                                                                                                                                                                        |  |                                                                          |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------|--|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                               |  | <b>3b</b> Administrator's EIN                                            |  |
| <b>4</b> 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: |  | <b>3c</b> Administrator's telephone number                               |  |
| <b>a</b> Sponsor's name                                                                                                                                                                |  | <b>4b</b> EIN                                                            |  |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                |  | <b>4c</b> PN                                                             |  |
| <b>6</b> 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).                               |  | <b>5</b> 1,350                                                           |  |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year                                                                                                      |  | <b>6a(1)</b> 1,238                                                       |  |
| <b>a(2)</b> Total number of active participants at the end of the plan year                                                                                                            |  | <b>6a(2)</b> 1,286                                                       |  |
| <b>b</b> Retired or separated participants receiving benefits                                                                                                                          |  | <b>6b</b> 0                                                              |  |
| <b>c</b> Other retired or separated participants entitled to future benefits                                                                                                           |  | <b>6c</b> 130                                                            |  |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c                                                                                                                                         |  | <b>6d</b> 1,416                                                          |  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits                                                                                   |  | <b>6e</b> 0                                                              |  |
| <b>f</b> Total. Add lines 6d and 6e                                                                                                                                                    |  | <b>6f</b> 1,416                                                          |  |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)                                              |  | <b>6g</b> 852                                                            |  |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested                                                  |  | <b>6h</b> 0                                                              |  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)                                                         |  | <b>7</b>                                                                 |  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D   |  |                                                                          |  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                            |  |                                                                          |  |
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)                |  |
| (1) <input type="checkbox"/> Insurance                                                                                                                                                 |  | (1) <input type="checkbox"/> Insurance                                   |  |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts                                                                                                                |  | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts  |  |
| (3) <input checked="" type="checkbox"/> Trust                                                                                                                                          |  | (3) <input checked="" type="checkbox"/> Trust                            |  |
| (4) <input type="checkbox"/> General assets of the sponsor                                                                                                                             |  | (4) <input type="checkbox"/> General assets of the sponsor               |  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                      |  |                                                                          |  |
| <b>a Pension Schedules</b>                                                                                                                                                             |  | <b>b General Schedules</b>                                               |  |
| (1) <input checked="" type="checkbox"/> R (Retirement Plan Information)                                                                                                                |  | (1) <input checked="" type="checkbox"/> H (Financial Information)        |  |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary                                |  | (2) <input type="checkbox"/> I (Financial Information - Small Plan)      |  |
| (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                              |  | (3) <input type="checkbox"/> A (Insurance Information)                   |  |
|                                                                                                                                                                                        |  | (4) <input checked="" type="checkbox"/> C (Service Provider Information) |  |
|                                                                                                                                                                                        |  | (5) <input type="checkbox"/> D (DFE/Participating Plan Information)      |  |
|                                                                                                                                                                                        |  | (6) <input type="checkbox"/> 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 2015 Form M-1 annual report. If the plan was not required to file the 2015 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 \_\_\_\_\_

**Financial Statements and Supplemental Information**

**Thirty-One Gifts 401(k) Plan**

*December 31, 2015 and 2014 and for the year ended  
December 31, 2015 with Independent Auditor's Report*

## **C O N T E N T S**

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Phone: (317) 245-7932  
www.dgkllc.com

To the Plan Administrator of  
Thirty-One Gifts 401(k) Plan

## **Independent Auditor's Report**

### ***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of Thirty-One Gifts 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Plan 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 audit 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note H, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2015 and 2014, and for the year ended December 31, 2015, 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.

**Other Matter**

The supplemental Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2015 and Schedule H, Line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2015, are required by the Department of Labor's (DOL) 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.

**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.



Indianapolis, Indiana  
August 5, 2016

THIRTY-ONE GIFTS 401(k) PLAN

**Statements of Net Assets Available for Benefits**

|                                          | <b>December 31,</b>         |                             |
|------------------------------------------|-----------------------------|-----------------------------|
|                                          | <b>2015</b>                 | <b>2014</b>                 |
| <b>Assets</b>                            |                             |                             |
| Investments, at fair value               | \$ 13,311,260               | \$ 10,101,024               |
| Receivables:                             |                             |                             |
| Participant contributions                | 12                          | 864                         |
| Employer contributions                   | 828                         | 18,792                      |
| Notes receivable from participants       | 312,890                     | 295,997                     |
| Total receivables                        | <u>313,730</u>              | <u>315,653</u>              |
| Cash                                     | <u>19</u>                   | <u>-</u>                    |
| Total assets                             | 13,625,009                  | 10,416,677                  |
| <b>Liabilities</b>                       |                             |                             |
| Cash overdraft                           | <u>-</u>                    | <u>5,961</u>                |
| Total liabilities                        | <u>-</u>                    | <u>5,961</u>                |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u>\$ 13,625,009</u></u> | <u><u>\$ 10,410,716</u></u> |

*The accompanying notes are an integral part of the financial statements.*

THIRTY-ONE GIFTS 401(k) PLAN

**Statement of Changes in Net Assets Available for Benefits**

For the Year Ended December 31, 2015

**Additions to Net Assets Attributed To:**

|                                                       |                   |
|-------------------------------------------------------|-------------------|
| Investment income (loss):                             |                   |
| Net depreciation in fair value of investments         | \$( 447,837)      |
| Interest and dividends                                | 187,472           |
| Total investment income (loss)                        | <u>( 260,365)</u> |
| Interest income on notes receivable from participants | 14,915            |
| Contributions:                                        |                   |
| Participants                                          | 2,605,604         |
| Employer                                              | 1,553,384         |
| Rollovers                                             | 855,712           |
| Total contributions                                   | <u>5,014,700</u>  |
| Other income                                          | <u>5,984</u>      |
| Total additions                                       | 4,775,234         |

**Deductions from Net Assets Attributed To:**

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | 1,538,232        |
| Administrative expenses       | <u>22,709</u>    |
| Total deductions              | <u>1,560,941</u> |
| Net increase                  | 3,214,293        |

**Net Assets Available for Benefits:**

|                   |                             |
|-------------------|-----------------------------|
| Beginning of year | <u>10,410,716</u>           |
| End of year       | <u><u>\$ 13,625,009</u></u> |

*The accompanying notes are an integral part of the financial statements.*

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

---

#### **A. Plan Description**

The following description of the Thirty-One Gifts 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

##### General

The Plan is a defined contribution plan covering all eligible employees who are age 21 and older with at least 60 days of service with Thirty-One Gifts LLC (the Company and Plan Sponsor). Employees covered by a collective bargaining unit, non-resident aliens, employees working less than 1,000 hours, leased employees and reclassified employees are not eligible to participate. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

##### Contributions

Participants may elect to defer up to 100% of their eligible compensation, as defined in the plan agreement, through payroll deductions. See Note K. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans, which are reported as rollovers in the Statement of Changes in Net Assets Available for Benefits. The annual contributions made by the participants are limited to a maximum amount pursuant to the applicable code section of the Internal Revenue Code (IRC).

The Plan provides for a non-discretionary matching contribution at a contribution rate of 100% of a participant's salary, up to a maximum of 4% of a participant's salary.

Participants direct the investment of all contributions into various investment options offered by the Plan.

##### Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings. Allocations are based on participant earnings or account balances, as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

THIRTY-ONE GIFTS 401(k) PLAN

**Notes to Financial Statements**

December 31, 2015

---

**A. Plan Description (continued)**

Vesting

Participants are immediately vested in their contributions and earnings and in all employer contributions.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 2% when the loan is executed. Outstanding participant loans as of December 31, 2015, bear interest at 5.25-5.50%. Principal and interest are paid ratably through payroll deductions. Loan repayment terms are not to exceed five years, unless the loan will be used by the participant to acquire the participant's principal residence.

Payment of Benefits

A participant may receive the value of his or her vested account upon retirement, disability or termination of employment with the Company. Upon death or disability of a participant or upon reaching retirement age, which is 65 years of age, the participant, or beneficiary, shall be entitled to the full value of the account. Distributions are made in a full lump-sum or partial payment. Terminated participants who do not request a lump-sum distribution and have a vested account balance less than \$5,000 will have their account rolled over into an individual retirement account. Vested account balances less than \$1,000 will be paid directly to the participant in the form of a lump-sum payment. Hardship withdrawals, as defined in the plan agreement, are also available to participants only from the pre-tax deferral portion of their accounts, plus earnings thereon. The Plan also provides for in-service distributions of a participant's vested interest in his or her account for employees who reach age 59½ while still employed with the Company.

Forfeited Accounts

At December 31, 2015 and 2014, there were \$7,486 and \$7,406, respectively, of forfeited non-vested accounts and unclaimed checks. Forfeitures are used to (1) reduce employer contributions, (2) restore any prior participant forfeitures or (3) to pay any reasonable Plan expenses. During 2015, no forfeitures were used.

THIRTY-ONE GIFTS 401(k) PLAN

**Notes to Financial Statements**

December 31, 2015

---

**B. Summary of Significant Accounting Policies**

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

New Accounting Standards Update (ASU) Adopted

In July of 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Benefit Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part I is not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured at fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. Plan management has elected to adopt Part II early in the accompanying financial statements and notes. Accordingly, certain prior year amounts have been reclassified to conform to the current year presentation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recognized on the ex-dividend date and interest is recognized on the accrual basis. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

THIRTY-ONE GIFTS 401(k) PLAN

**Notes to Financial Statements**

December 31, 2015

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**B. Summary of Significant Accounting Policies (continued)**

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2015 or 2014. Delinquent participant loans are reclassified as distributions based upon the terms of the plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are deducted from the participants' loan proceeds. Investment related expenses are included in net depreciation of fair value of investments.

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

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#### C. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes 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 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 under FASB ASC 820 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 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none"><li>• Quoted prices for similar assets or liabilities in active markets.</li><li>• Quoted prices for identical or similar assets or liabilities in inactive markets.</li><li>• Inputs other than quoted prices that are observable for the asset or liability.</li><li>• Inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> |

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

*Mutual Funds:* Valued at the net asset value of shares held by the Plan at year-end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

# THIRTY-ONE GIFTS 401(k) PLAN

## Notes to Financial Statements

December 31, 2015

### C. Fair Value Measurements (continued)

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014.

Assets at Fair Value as of December 31, 2015:

|                            | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds               | <u>\$13,311,260</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$13,311,260</u> |
| Total assets at fair value | <u>\$13,311,260</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$13,311,260</u> |

Assets at Fair Value as of December 31, 2014:

|                            | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds               | <u>\$10,101,024</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$10,101,024</u> |
| Total assets at fair value | <u>\$10,101,024</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$10,101,024</u> |

### D. Income Tax Status

The underlying prototype non-standardized profit sharing plan with cash or deferred arrangement has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008 stating that the form of the plan is qualified under Section 401 of the Internal Revenue Code (Code), and therefore, the related trust is tax exempt. In accordance with Revenue Procedure 2005-16 and 2005-1 C.B. 674, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan Sponsor believes that the Plan is designed in compliance with the applicable requirements of the Code. The Plan Sponsor intends to maintain the qualified status of the Plan. See Note K.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

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#### **E. Plan Termination**

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

#### **F. Related Party and Party-in-Interest Transactions**

Certain Plan investments are shares of mutual funds managed by Wells Fargo. Wells Fargo is the trustee as defined by the Plan and therefore these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing rather than a direct payment. As described in Note B, participants were charged directly for payments to the third party administrator of \$6,600 for administration of notes receivable from participants, which was not covered by revenue sharing. The Plan Sponsor pays directly most other fees related to the Plan's operation.

#### **G. Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such change could materially affect participants' account balances and the amounts reported in the accompanying 2015 statement of net assets available for benefits.

#### **H. Certified Information**

All investment information disclosed in the accompanying financial statements and schedules, including investments held at December 31, 2015 and 2014, notes receivable from participants at December 31, 2015 and 2014 and interest and dividend income, net depreciation in fair value of investments and interest income on notes receivable from participants for the year ended December 31, 2015, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan.

#### **I. Unallocated Accounts**

As of December 31, 2015 and 2013, \$887 and \$4,493, respectively, of reported net assets available for benefits of the Plan, which have not been allocated to specific participant accounts, are temporarily maintained in an ERISA Account. These amounts, which have been reported as investment income, originate through the rebating to the Plan by Wells Fargo Bank, N.A., the trustee, revenue sharing amounts it receives relating to the Plan's mutual fund investments. The unallocated amount will be used in the future to pay expenses of the Plan or be credited to individual participant accounts through earnings allocations.

THIRTY-ONE GIFTS 401(k) PLAN

Notes to Financial Statements

December 31, 2015

**J. Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2015 and 2014:

|                                                                                     | <b>2015</b>         | <b>2014</b>         |
|-------------------------------------------------------------------------------------|---------------------|---------------------|
| Net assets available for benefits per financial statements                          | \$13,625,009        | \$10,410,716        |
| Less adjustment for participant contributions receivable not reported per Form 5500 | 12                  | 864                 |
| Less adjustment for employer contributions receivable not reported per Form 5500    | <u>828</u>          | <u>18,792</u>       |
| Net assets available for benefits per Form 5500                                     | <u>\$13,624,169</u> | <u>\$10,391,060</u> |

The following is a reconciliation of the increase in net assets available for benefits per the financial statements to the Form 5500 for the period ended December 31, 2015:

|                                                                                                         |                    |
|---------------------------------------------------------------------------------------------------------|--------------------|
| Increase in net assets available for benefits per financial statements                                  | \$3,214,293        |
| Plus adjustment for prior year participant contributions receivable reported per current year Form 5500 | 864                |
| Plus adjustment for prior year employer contributions receivable reported per current year Form 5500    | 18,792             |
| Less adjustment for participant contributions receivable not reported per current year Form 5500        | 12                 |
| Less adjustment for employer contributions receivable not reported per current year Form 5500           | <u>828</u>         |
| Increase in net assets available for benefits per Form 5500                                             | <u>\$3,233,109</u> |

The differences between the Plan's financial statements and the Form 5500 amounts result from the Plan's financial statements being prepared on an accrual basis and the Plan's Form 5500 being prepared on a modified cash basis.

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

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#### **K. Subsequent Events – Date of Management’s Evaluation**

The Plan was restated effective January 1, 2016. The underlying volume submitter profit sharing plan with CODA, which was adopted with this Plan restatement, has received an opinion letter from the IRS dated March 31, 2014 stating that the form of the plan is qualified under section 401 of the Code, and therefore the related trust is tax exempt. In accordance with Revenue Procedure 2011-49, 2011-44 I.R.B. 608 the Company has determined that it is eligible to and has chosen to rely on the current IRS volume submitter opinion letter. Changes to the Plan as a result of this restatement include the availability of Roth deferral contributions to the Plan.

Effective July 1, 2016 the Plan changed all of its target date fund investment options from Wells Fargo sponsored funds to Vanguard sponsored funds. The Plan has evaluated subsequent events through August 5, 2016, the date of the Independent Auditor’s Report, the date on which the financial statements were available to be issued.

## **SUPPLEMENTAL INFORMATION**

THIRTY-ONE GIFTS 401(k) PLAN  
EIN: 87-0726627 PLAN #: 001

**Schedule H, Line 4a – Schedule of Delinquent Participant Contributions**

Year Ended December 31, 2015

| Participant Contributions<br>Transferred Late to Plan                                    | Total that Constitute Nonexempt<br>Prohibited Transactions |                                            |                                                   | Total Fully<br>Corrected<br>under VFCP<br>and PTE 2002-<br>51 |
|------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------------------------------|
|                                                                                          | Contributions<br>Not<br>Corrected                          | Contributions<br>Corrected<br>Outside VFCP | Contributions<br>Pending<br>Correction in<br>VFCP |                                                               |
| Check here if Late Participant Loan<br>Repayments are included: <input type="checkbox"/> |                                                            |                                            |                                                   |                                                               |
| \$ 876                                                                                   | \$ 12                                                      | \$ 864                                     | \$ -                                              | \$ -                                                          |

*See Independent Auditor's Report.*

THIRTY-ONE GIFTS 401(k) PLAN  
EIN: 87-0726627 PLAN #: 001

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**

December 31, 2015

| (a) | (b) Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c) Description of Investment<br>Including Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (e) Current<br>Value |
|-----|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------|
|     | <i>Mutual Funds:</i>                                         |                                                                                                                  |                      |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target Today R4                                                                         | \$ 32,464            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2010 R4                                                                          | 57,014               |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2015 R4                                                                          | 88,307               |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2020 R4                                                                          | 449,704              |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2025 R4                                                                          | 518,025              |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2030 R4                                                                          | 1,276,232            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2035 R4                                                                          | 1,040,792            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2040 R4                                                                          | 1,228,616            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2045 R4                                                                          | 1,191,487            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2050 R4                                                                          | 1,059,143            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2055 R4                                                                          | 173,447              |
|     | Vanguard                                                     | Inflation Protected Securities                                                                                   | 333,970              |
|     | DFA                                                          | Emerging Markets Value                                                                                           | 201,718              |
|     | Cohen & Steers                                               | Institutional Realty Shares Institutional                                                                        | 453,390              |
|     | Loomis Sayles                                                | Small Cap Growth Institutional                                                                                   | 443,073              |
|     | Harbor Capital                                               | International Institutional                                                                                      | 181,123              |
|     | Harbor Capital                                               | Appreciation Institutional                                                                                       | 356,209              |
|     | Dodge & Cox                                                  | Stock                                                                                                            | 399,067              |
|     | Vanguard                                                     | Wellington Admiral                                                                                               | 832,247              |
|     | RidgeWorth Seix                                              | High Yield                                                                                                       | 141,347              |
|     | Dodge & Cox                                                  | International Stock                                                                                              | 300,710              |
| *   | Wells Fargo                                                  | Federated U.S. Treasury Cash Reserves I                                                                          | 182,160              |
|     | Vanguard                                                     | 500 Index Admiral                                                                                                | 1,010,921            |
|     | Vanguard                                                     | Mid Cap Index Admiral                                                                                            | 771,010              |
|     | Victory Integrity                                            | Small Cap Value Y                                                                                                | 230,187              |
|     | Dodge & Cox                                                  | Income Fund                                                                                                      | 358,897              |
|     |                                                              |                                                                                                                  | 13,311,260           |
| *   | Notes Receivable from Participants                           | Interest of 5.25% - 5.50% due at various maturity<br>dates through 2025                                          | 312,890              |
|     |                                                              |                                                                                                                  | \$ 13,624,150        |

\* Denotes party-in-interest

See Independent Auditor's Report.

**Financial Statements and Supplemental Information**

**Thirty-One Gifts 401(k) Plan**

*December 31, 2015 and 2014 and for the year ended  
December 31, 2015 with Independent Auditor's Report*

## **C O N T E N T S**

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To the Plan Administrator of  
Thirty-One Gifts 401(k) Plan

## **Independent Auditor's Report**

### ***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of Thirty-One Gifts 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Plan 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 audit 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note H, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2015 and 2014, and for the year ended December 31, 2015, 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.

**Other Matter**

The supplemental Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2015 and Schedule H, Line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2015, are required by the Department of Labor's (DOL) 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.

**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.



Indianapolis, Indiana  
August 5, 2016

THIRTY-ONE GIFTS 401(k) PLAN

**Statements of Net Assets Available for Benefits**

|                                          | <b>December 31,</b>         |                             |
|------------------------------------------|-----------------------------|-----------------------------|
|                                          | <b>2015</b>                 | <b>2014</b>                 |
| <b>Assets</b>                            |                             |                             |
| Investments, at fair value               | \$ 13,311,260               | \$ 10,101,024               |
| Receivables:                             |                             |                             |
| Participant contributions                | 12                          | 864                         |
| Employer contributions                   | 828                         | 18,792                      |
| Notes receivable from participants       | 312,890                     | 295,997                     |
| Total receivables                        | <u>313,730</u>              | <u>315,653</u>              |
| Cash                                     | <u>19</u>                   | <u>-</u>                    |
| Total assets                             | 13,625,009                  | 10,416,677                  |
| <b>Liabilities</b>                       |                             |                             |
| Cash overdraft                           | <u>-</u>                    | <u>5,961</u>                |
| Total liabilities                        | <u>-</u>                    | <u>5,961</u>                |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u>\$ 13,625,009</u></u> | <u><u>\$ 10,410,716</u></u> |

*The accompanying notes are an integral part of the financial statements.*

THIRTY-ONE GIFTS 401(k) PLAN

**Statement of Changes in Net Assets Available for Benefits**

For the Year Ended December 31, 2015

**Additions to Net Assets Attributed To:**

|                                                       |                   |
|-------------------------------------------------------|-------------------|
| Investment income (loss):                             |                   |
| Net depreciation in fair value of investments         | \$( 447,837)      |
| Interest and dividends                                | 187,472           |
| Total investment income (loss)                        | <u>( 260,365)</u> |
| Interest income on notes receivable from participants | 14,915            |
| Contributions:                                        |                   |
| Participants                                          | 2,605,604         |
| Employer                                              | 1,553,384         |
| Rollovers                                             | 855,712           |
| Total contributions                                   | <u>5,014,700</u>  |
| Other income                                          | <u>5,984</u>      |
| Total additions                                       | 4,775,234         |

**Deductions from Net Assets Attributed To:**

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | 1,538,232        |
| Administrative expenses       | <u>22,709</u>    |
| Total deductions              | <u>1,560,941</u> |
| Net increase                  | 3,214,293        |

**Net Assets Available for Benefits:**

|                   |                             |
|-------------------|-----------------------------|
| Beginning of year | <u>10,410,716</u>           |
| End of year       | <u><u>\$ 13,625,009</u></u> |

*The accompanying notes are an integral part of the financial statements.*

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

---

#### **A. Plan Description**

The following description of the Thirty-One Gifts 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

##### General

The Plan is a defined contribution plan covering all eligible employees who are age 21 and older with at least 60 days of service with Thirty-One Gifts LLC (the Company and Plan Sponsor). Employees covered by a collective bargaining unit, non-resident aliens, employees working less than 1,000 hours, leased employees and reclassified employees are not eligible to participate. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

##### Contributions

Participants may elect to defer up to 100% of their eligible compensation, as defined in the plan agreement, through payroll deductions. See Note K. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans, which are reported as rollovers in the Statement of Changes in Net Assets Available for Benefits. The annual contributions made by the participants are limited to a maximum amount pursuant to the applicable code section of the Internal Revenue Code (IRC).

The Plan provides for a non-discretionary matching contribution at a contribution rate of 100% of a participant's salary, up to a maximum of 4% of a participant's salary.

Participants direct the investment of all contributions into various investment options offered by the Plan.

##### Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings. Allocations are based on participant earnings or account balances, as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

THIRTY-ONE GIFTS 401(k) PLAN

**Notes to Financial Statements**

December 31, 2015

---

**A. Plan Description (continued)**

Vesting

Participants are immediately vested in their contributions and earnings and in all employer contributions.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 2% when the loan is executed. Outstanding participant loans as of December 31, 2015, bear interest at 5.25-5.50%. Principal and interest are paid ratably through payroll deductions. Loan repayment terms are not to exceed five years, unless the loan will be used by the participant to acquire the participant's principal residence.

Payment of Benefits

A participant may receive the value of his or her vested account upon retirement, disability or termination of employment with the Company. Upon death or disability of a participant or upon reaching retirement age, which is 65 years of age, the participant, or beneficiary, shall be entitled to the full value of the account. Distributions are made in a full lump-sum or partial payment. Terminated participants who do not request a lump-sum distribution and have a vested account balance less than \$5,000 will have their account rolled over into an individual retirement account. Vested account balances less than \$1,000 will be paid directly to the participant in the form of a lump-sum payment. Hardship withdrawals, as defined in the plan agreement, are also available to participants only from the pre-tax deferral portion of their accounts, plus earnings thereon. The Plan also provides for in-service distributions of a participant's vested interest in his or her account for employees who reach age 59½ while still employed with the Company.

Forfeited Accounts

At December 31, 2015 and 2014, there were \$7,486 and \$7,406, respectively, of forfeited non-vested accounts and unclaimed checks. Forfeitures are used to (1) reduce employer contributions, (2) restore any prior participant forfeitures or (3) to pay any reasonable Plan expenses. During 2015, no forfeitures were used.

THIRTY-ONE GIFTS 401(k) PLAN

**Notes to Financial Statements**

December 31, 2015

---

**B. Summary of Significant Accounting Policies**

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

New Accounting Standards Update (ASU) Adopted

In July of 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Benefit Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part I is not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured at fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. Plan management has elected to adopt Part II early in the accompanying financial statements and notes. Accordingly, certain prior year amounts have been reclassified to conform to the current year presentation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recognized on the ex-dividend date and interest is recognized on the accrual basis. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

THIRTY-ONE GIFTS 401(k) PLAN

**Notes to Financial Statements**

December 31, 2015

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**B. Summary of Significant Accounting Policies (continued)**

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2015 or 2014. Delinquent participant loans are reclassified as distributions based upon the terms of the plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are deducted from the participants' loan proceeds. Investment related expenses are included in net depreciation of fair value of investments.

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

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#### C. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes 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 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 under FASB ASC 820 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 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none"><li>• Quoted prices for similar assets or liabilities in active markets.</li><li>• Quoted prices for identical or similar assets or liabilities in inactive markets.</li><li>• Inputs other than quoted prices that are observable for the asset or liability.</li><li>• Inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> |

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

*Mutual Funds:* Valued at the net asset value of shares held by the Plan at year-end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

THIRTY-ONE GIFTS 401(k) PLAN

Notes to Financial Statements

December 31, 2015

**C. Fair Value Measurements** (continued)

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014.

Assets at Fair Value as of December 31, 2015:

|                            | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds               | <u>\$13,311,260</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$13,311,260</u> |
| Total assets at fair value | <u>\$13,311,260</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$13,311,260</u> |

Assets at Fair Value as of December 31, 2014:

|                            | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds               | <u>\$10,101,024</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$10,101,024</u> |
| Total assets at fair value | <u>\$10,101,024</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$10,101,024</u> |

**D. Income Tax Status**

The underlying prototype non-standardized profit sharing plan with cash or deferred arrangement has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008 stating that the form of the plan is qualified under Section 401 of the Internal Revenue Code (Code), and therefore, the related trust is tax exempt. In accordance with Revenue Procedure 2005-16 and 2005-1 C.B. 674, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan Sponsor believes that the Plan is designed in compliance with the applicable requirements of the Code. The Plan Sponsor intends to maintain the qualified status of the Plan. See Note K.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

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#### **E. Plan Termination**

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

#### **F. Related Party and Party-in-Interest Transactions**

Certain Plan investments are shares of mutual funds managed by Wells Fargo. Wells Fargo is the trustee as defined by the Plan and therefore these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing rather than a direct payment. As described in Note B, participants were charged directly for payments to the third party administrator of \$6,600 for administration of notes receivable from participants, which was not covered by revenue sharing. The Plan Sponsor pays directly most other fees related to the Plan's operation.

#### **G. Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such change could materially affect participants' account balances and the amounts reported in the accompanying 2015 statement of net assets available for benefits.

#### **H. Certified Information**

All investment information disclosed in the accompanying financial statements and schedules, including investments held at December 31, 2015 and 2014, notes receivable from participants at December 31, 2015 and 2014 and interest and dividend income, net depreciation in fair value of investments and interest income on notes receivable from participants for the year ended December 31, 2015, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan.

#### **I. Unallocated Accounts**

As of December 31, 2015 and 2013, \$887 and \$4,493, respectively, of reported net assets available for benefits of the Plan, which have not been allocated to specific participant accounts, are temporarily maintained in an ERISA Account. These amounts, which have been reported as investment income, originate through the rebating to the Plan by Wells Fargo Bank, N.A., the trustee, revenue sharing amounts it receives relating to the Plan's mutual fund investments. The unallocated amount will be used in the future to pay expenses of the Plan or be credited to individual participant accounts through earnings allocations.

THIRTY-ONE GIFTS 401(k) PLAN

Notes to Financial Statements

December 31, 2015

**J. Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2015 and 2014:

|                                                                                     | <b>2015</b>         | <b>2014</b>         |
|-------------------------------------------------------------------------------------|---------------------|---------------------|
| Net assets available for benefits per financial statements                          | \$13,625,009        | \$10,410,716        |
| Less adjustment for participant contributions receivable not reported per Form 5500 | 12                  | 864                 |
| Less adjustment for employer contributions receivable not reported per Form 5500    | <u>828</u>          | <u>18,792</u>       |
| Net assets available for benefits per Form 5500                                     | <u>\$13,624,169</u> | <u>\$10,391,060</u> |

The following is a reconciliation of the increase in net assets available for benefits per the financial statements to the Form 5500 for the period ended December 31, 2015:

|                                                                                                         |                    |
|---------------------------------------------------------------------------------------------------------|--------------------|
| Increase in net assets available for benefits per financial statements                                  | \$3,214,293        |
| Plus adjustment for prior year participant contributions receivable reported per current year Form 5500 | 864                |
| Plus adjustment for prior year employer contributions receivable reported per current year Form 5500    | 18,792             |
| Less adjustment for participant contributions receivable not reported per current year Form 5500        | 12                 |
| Less adjustment for employer contributions receivable not reported per current year Form 5500           | <u>828</u>         |
| Increase in net assets available for benefits per Form 5500                                             | <u>\$3,233,109</u> |

The differences between the Plan's financial statements and the Form 5500 amounts result from the Plan's financial statements being prepared on an accrual basis and the Plan's Form 5500 being prepared on a modified cash basis.

## THIRTY-ONE GIFTS 401(k) PLAN

### Notes to Financial Statements

December 31, 2015

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#### **K. Subsequent Events – Date of Management’s Evaluation**

The Plan was restated effective January 1, 2016. The underlying volume submitter profit sharing plan with CODA, which was adopted with this Plan restatement, has received an opinion letter from the IRS dated March 31, 2014 stating that the form of the plan is qualified under section 401 of the Code, and therefore the related trust is tax exempt. In accordance with Revenue Procedure 2011-49, 2011-44 I.R.B. 608 the Company has determined that it is eligible to and has chosen to rely on the current IRS volume submitter opinion letter. Changes to the Plan as a result of this restatement include the availability of Roth deferral contributions to the Plan.

Effective July 1, 2016 the Plan changed all of its target date fund investment options from Wells Fargo sponsored funds to Vanguard sponsored funds. The Plan has evaluated subsequent events through August 5, 2016, the date of the Independent Auditor’s Report, the date on which the financial statements were available to be issued.

## **SUPPLEMENTAL INFORMATION**

THIRTY-ONE GIFTS 401(k) PLAN  
EIN: 87-0726627 PLAN #: 001

**Schedule H, Line 4a – Schedule of Delinquent Participant Contributions**

Year Ended December 31, 2015

| Participant Contributions<br>Transferred Late to Plan                                    | Total that Constitute Nonexempt<br>Prohibited Transactions |                                            |                                                   | Total Fully<br>Corrected<br>under VFCP<br>and PTE 2002-<br>51 |
|------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------------------------------|
|                                                                                          | Contributions<br>Not<br>Corrected                          | Contributions<br>Corrected<br>Outside VFCP | Contributions<br>Pending<br>Correction in<br>VFCP |                                                               |
| Check here if Late Participant Loan<br>Repayments are included: <input type="checkbox"/> |                                                            |                                            |                                                   |                                                               |
| \$ 876                                                                                   | \$ 12                                                      | \$ 864                                     | \$ -                                              | \$ -                                                          |

*See Independent Auditor's Report.*

THIRTY-ONE GIFTS 401(k) PLAN  
EIN: 87-0726627 PLAN #: 001

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**

December 31, 2015

| (a) | (b) Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c) Description of Investment<br>Including Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (e) Current<br>Value |
|-----|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------|
|     | <i>Mutual Funds:</i>                                         |                                                                                                                  |                      |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target Today R4                                                                         | \$ 32,464            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2010 R4                                                                          | 57,014               |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2015 R4                                                                          | 88,307               |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2020 R4                                                                          | 449,704              |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2025 R4                                                                          | 518,025              |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2030 R4                                                                          | 1,276,232            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2035 R4                                                                          | 1,040,792            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2040 R4                                                                          | 1,228,616            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2045 R4                                                                          | 1,191,487            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2050 R4                                                                          | 1,059,143            |
| *   | Wells Fargo                                                  | Wells Fargo Advantage DJ Target 2055 R4                                                                          | 173,447              |
|     | Vanguard                                                     | Inflation Protected Securities                                                                                   | 333,970              |
|     | DFA                                                          | Emerging Markets Value                                                                                           | 201,718              |
|     | Cohen & Steers                                               | Institutional Realty Shares Institutional                                                                        | 453,390              |
|     | Loomis Sayles                                                | Small Cap Growth Institutional                                                                                   | 443,073              |
|     | Harbor Capital                                               | International Institutional                                                                                      | 181,123              |
|     | Harbor Capital                                               | Appreciation Institutional                                                                                       | 356,209              |
|     | Dodge & Cox                                                  | Stock                                                                                                            | 399,067              |
|     | Vanguard                                                     | Wellington Admiral                                                                                               | 832,247              |
|     | RidgeWorth Seix                                              | High Yield                                                                                                       | 141,347              |
|     | Dodge & Cox                                                  | International Stock                                                                                              | 300,710              |
| *   | Wells Fargo                                                  | Federated U.S. Treasury Cash Reserves I                                                                          | 182,160              |
|     | Vanguard                                                     | 500 Index Admiral                                                                                                | 1,010,921            |
|     | Vanguard                                                     | Mid Cap Index Admiral                                                                                            | 771,010              |
|     | Victory Integrity                                            | Small Cap Value Y                                                                                                | 230,187              |
|     | Dodge & Cox                                                  | Income Fund                                                                                                      | 358,897              |
|     |                                                              |                                                                                                                  | 13,311,260           |
| *   | Notes Receivable from Participants                           | Interest of 5.25% - 5.50% due at various maturity<br>dates through 2025                                          | 312,890              |
|     |                                                              |                                                                                                                  | \$ 13,624,150        |

\* Denotes party-in-interest

See Independent Auditor's Report.