

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2015 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
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
1a Name of plan <u>BOB EVANS FARMS, INC. AND AFFILIATES 401(K) RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
	1c Effective date of plan <u>04/16/1962</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOB EVANS FARMS, INC</u> <u>8111 SMITH'S MILL ROAD</u> <u>NEW ALBANY, OH 43054</u>	2b Employer Identification Number (EIN) <u>31-4421866</u> 2c Plan Sponsor's telephone number <u>614-491-2225</u> 2d Business code (see instructions) <u>722511</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.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2016</u>	<u>VIRGINIA TOUR</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2016</u>	<u>VIRGINIA TOUR</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

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

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 25082
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 16899
a(2) Total number of active participants at the end of the plan year	6a(2) 13355
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 6938
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 20293
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 20293
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 20293
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 1973
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 2S 2T	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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 _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan BOB EVANS FARMS, INC. AND AFFILIATES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOB EVANS FARMS, INC	D Employer Identification Number (EIN) 31-4421866

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	074383	20293	01/01/2015	12/31/2015

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

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	42123588
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)	87058	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	4552	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)	42097223	

▶ **FORFEITURE CREDITS PLAN ROLLOVER**

(6) Total additions	7c(6)	42188833
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d Total of balance and additions (add lines 7b and 7c(6))	7d	42188833
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	48027	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)	17218	

▶ **MISCELLANEOUS OUT FORFEITURES DEBITS**

(5) Total deductions	7e(5)	65245
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	42123588
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 BOB EVANS FARMS, INC. AND AFFILIATES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOB EVANS FARMS, INC	D Employer Identification Number (EIN) 31-4421866	

Part I	Service Provider Information (see instructions)
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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
PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

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

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)

XEROX HR SOLUTIONS, LLC

16-0468020

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 38 50 64	NONE	2029031	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MORGAN STANLEY

26-4310632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	112499	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERCER

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE	64150	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 50 64	NONE	50	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

BOB EVANS FARMS INC

13-2655998

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	130	Yes ☐ No ☒

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

ALISON FREDERICK

BOB EVANS FARMS INC
8111 SMITH'S MILL ROAD
NEW ALBANY, OH 43054

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	65	Yes ☐ No ☒

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)

JEANNE WEST

BOB EVANS FARMS INC
8111 SMITH'S MILL ROAD
NEW ALBANY, OH 43054

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	65	Yes ☐ No ☒

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

JENNY TOUR

BOB EVANS FARMS INC
8111 SMITH'S MILL ROAD
NEW ALBANY, OH 43054

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	65	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name: ERNST & YOUNG LLP	b EIN: 34-6565596
c Position: ACCOUNTANT	
d Address: 800 YARD STREET, SUITE 200, GRANDVIEW HEIGHTS, OH 43212	e Telephone: 614-224-5678

Explanation: RESIGNED DUTIES

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>BOB EVANS FARMS, INC. AND AFFILIATES 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BOB EVANS FARMS, INC</u>	D Employer Identification Number (EIN) <u>31-4421866</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL TRUST SM TARGET INCOME FD</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>				
c EIN-PN <u>26-6447574-011</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL TRUSTSM TARGET 2010 FD</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>				
c EIN-PN <u>26-6447574-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL TRUST SM TARGET 2020 FD</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>				
c EIN-PN <u>26-6447574-003</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL TRUST SM TARGET 2030 FD</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>				
c EIN-PN <u>26-6447574-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL TRUST SM TARGET 2040 FD</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>				
c EIN-PN <u>26-6447574-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL TRUST SM TARGET 2050 FD</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>				
c EIN-PN <u>26-6447574-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EB TEMPORARY INVESTMENT</u>				
b Name of sponsor of entity listed in (a): <u>THE BANK OF NEW YORK MELLON</u>				
c EIN-PN <u>25-6078093-023</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 BOB EVANS FARMS, INC. AND AFFILIATES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOB EVANS FARMS, INC	D Employer Identification Number (EIN) 31-4421866	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	1977755	1859405
	(2) Participant contributions	1b(2)	123983	0
	(3) Other.....	1b(3)	84522	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)	76757070	0
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	90155488	107672840
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	42123588
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	5627343	4229697
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	174726161	155885530

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	261861	82800
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	261861	82800

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	174464300	155802730
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2250979	
(B) Participants	2a(1)(B)	9826685	
(C) Others (including rollovers)	2a(1)(C)	95038	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		12172702
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	351486	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		351486
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	135839	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2499937	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2635776
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	387224	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	224033	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		163191
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-2768120	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-2768120

		(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)		-4932599
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		7622436

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	24078326	
(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)		24078326
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)	64150	
(2) Contract administrator fees	2i(2)	2029031	
(3) Investment advisory and management fees	2i(3)	112499	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2205680
j Total expenses. Add all expense amounts in column (b) and enter total	2j		26284006

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-18661570
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: PLANTE & MORAN, LLP

(2) EIN: 38-1357951

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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒		
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.)		☒		

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?				
p 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

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>BOB EVANS FARMS, INC. AND AFFILIATES 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BOB EVANS FARMS, INC</u>	D Employer Identification Number (EIN) <u>31-4421866</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____			
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2015
v. 150123

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b 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)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c 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))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b 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?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b 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).		
22c 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 _____.		
22d 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 ____/____/____.		
23 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)?	☐ Yes	☐ No

**Bob Evans Farms, Inc. and Affiliates 401K
Retirement Plan**

**Financial Report
December 31, 2015**

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan

	Contents
Report Letter	3-5
Statements of Net Assets Available for Benefits	6
Statement of Changes in Net Assets Available for Benefits	7
Notes to Financial Statements	8-13
Schedule of Assets Held at End of Year	14

Independent Auditor's Report

To the Compensation Committee
Bob Evans Farms, Inc. and
Affiliates 401(k) Retirement Plan

We have audited the accompanying financial statements of Bob Evans Farms, Inc. and Affiliates 401(k) Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015 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

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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2015 financial statements.

To the Compensation Committee
Bob Evans Farms, Inc. and Affiliates
401(k) Retirement Plan

Opinion

In our opinion, the 2015 financial statements referred to above present fairly, in all material respects, the net assets of the Plan as of December 31, 2015 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As explained in Note 6, the financial statements include investments valued at approximately \$42,124,000 (27 percent of net assets) at December 31, 2015, whose fair values have been estimated by management in the absence of readily determinable market values. Management's estimates are based on information provided by Prudential Bank & Trust, FSB. Our opinion is not modified with respect to this matter.

Report on Supplemental Information

Our audit of the Plan's financial statements as of and for the year ended December 31, 2015 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2015 is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

To the Compensation Committee
Bob Evans Farms, Inc. and Affiliates
401(k) Retirement Plan

Report on Prior Year Financial Statements

The financial statements of Bob Evans Farms, Inc. and Affiliates 401(k) Retirement Plan as of December 31, 2014 were audited by other auditors, whose report dated June 29, 2015 expressed an unmodified opinion on those statements.

Plante & Moran, PLLC

Columbus, Ohio
June 27, 2016

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and short-term investments	\$ —	\$ 11,654,008
Investments, at fair value	154,026,125	160,885,893
Total assets held for investment	154,026,125	172,539,901
Receivables:		
Contributions from employer	1,859,405	1,977,755
Contributions from employees	—	123,983
Accrued dividend and interest receivable	—	84,522
Total receivables	1,859,405	2,186,260
Total assets	155,885,530	174,726,161
Liabilities		
Excess contributions payable	82,800	—
Administrative expenses payable	—	261,861
Total liabilities	82,800	261,861
Net assets available for benefits	\$ 155,802,730	\$ 174,464,300

The accompanying notes are an integral part of these financial statements.

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2015

Additions:	
Employer contributions	\$ 2,250,979
Employee contributions	9,921,723
Interest and dividend income	2,987,262
Total Additions	15,159,964
Deductions:	
Administrative expenses	2,205,680
Benefits paid directly to participants	24,078,326
Net depreciation in fair value of investments	7,537,528
Total Deductions	33,821,534
Net decrease	(18,661,570)
Net assets available for benefits:	
Beginning of year	174,464,300
End of year	\$ 155,802,730

The accompanying notes are an integral part of these financial statements.

1. Description of Plan

The following description of the Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan (“the Plan”) provides general information about the Plan’s provisions. Participants should refer to the plan document and summary plan description for a more complete description of the Plan’s provisions.

General

The Plan is a contributory defined contribution retirement plan which enables substantially all employees of Bob Evans Farms, Inc. and Affiliates (“Bob Evans” or “the Company”), who have at least 1,000 hours of credited service and are age nineteen or older, to defer a percentage of their wages as a contribution to the Plan with a portion matched by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation but not more than the limit set by the Internal Revenue Service (“IRS”). Participants may also contribute amounts representing distributions from other qualified plans. The Plan also provides for a discretionary Company contribution that is determined annually by the Company’s Board of Directors as a Company match. This amount cannot exceed the maximum amount deductible for federal income tax purposes. Matching contributions are made in proportion to the participants’ deferred compensation. Forfeitures resulting from unvested benefits of the employer matching fund are used to reduce present and future employer matching contributions. All contributions are subject to certain limitations of the Internal Revenue Code (“the Code”).

Upon enrollment, a participant may direct employee and employer match contributions into various investment options offered by the Plan.

Plan participants are limited to the amount of Bob Evans Common Stock they can direct for future purchases of Bob Evans Common Stock. No more than 10 percent of a participant’s account balance may be initially directed to Bob Evans Common Stock. Contributions for future purchase of Bob Evans Common Stock are also limited to 10 percent of the total contribution amount.

Administration

The Company has appointed an Investment Committee (the Committee) to manage the operation and administration of the Plan. Effective December 23, 2015, the Company has contracted with Prudential Bank & Trust, FSB, as the trustee and Prudential Retirement Insurance and Annuity Company, a third-party administrator, to process and maintain the records of participant data (collectively, “Prudential”). Prior to December 23, 2015, The Bank of New York Mellon Corporation was the trustee and Xerox HR Solutions, LLC, was the third-party administrator.

Participant Accounts

Each participant’s account is credited with the participant’s contributions and the Company’s matching contributions and allocations of plan earnings and charged with an allocation of administrative expenses. Plan earnings are allocated based on the participant’s share of net earnings or losses of their respective elected investment options. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, the former employer base contributions, and former profit sharing contributions, plus actual earnings thereon. Vesting in the Company match portion of their accounts, plus actual earnings thereon, is based on years of continuous service. Participants are twenty percent vested after two years, then ratably graduating to one hundred percent vested after six years of credited service.

Benefits

Assets available for plan benefits are allocated among the participating employees on the basis of their account balances. Benefits are determined based on the contributions provided by, and allocated to, employees as described above, and the employees' allocable share of the income and expenses of the Plan. Benefits are generally payable upon the employee's death, retirement, disability, or termination. Benefits can be paid through lump sum distributions and/or annuity distributions, depending on the employee's elections.

Forfeitures

As of December 31, 2015, and 2014, there were \$66,000 and \$115,808, respectively, of non-vested forfeited accounts included in net assets available for benefits which may be used to reduce future employer contributions and/or to pay for certain Plan expenses. Forfeitures used during 2015 and 2014, were approximately \$59,590 and \$411,514, respectively.

Administrative Expenses

Various administrative expenses are paid by the Company, as provided by the Plan's provisions.

Plan Termination

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

New Accounting Pronouncement

In May 2015, the FASB issued Accounting Standards Update 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)*, (ASU 2015-07). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, *Fair Value Measurement*. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for public entities for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented. Early application is permitted. Management does not expect this pronouncement to have a material impact on the financial statements.

In July, 2015 the FASB issued ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plan, Defined Contribution Pension Plans, Health and Welfare Benefit Plans*. This guidance reduces the complexity of accounting for benefit plans by considering the requirements of the Plan Accounting guidance in ASC 960, 962, and 965 and ASC 820. Specifically, this guidance eliminated the requirement to disclose individual investments greater than 5% of net assets and eliminates the requirement to disclose net appreciation/depreciation for investment by general type. ASU 2015-12 is effective for public entities for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented. Early application is permitted. Management does not expect this pronouncement to have a material impact on the financial statements.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payments of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value in accordance with Accounting Standards Codification Topic 820 "Fair Value Measurements and Disclosures" (ASC 820). See Note 6 for further discussion of fair value measurements.

Purchases and sales of securities are recorded on the trade date. Interest income is recorded as earned and dividend income is recorded as of the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, and investments held during the year.

3. Related Party Transactions

The Plan owned 108,872 and 109,952 shares of the Company's Common Stock at December 31, 2015, and 2014, respectively. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA. The current market value of stock represents the closing bid price for the shares at year-end. The accumulated appreciation in the fair value of the Company's Common Stock was \$1,332,604 and \$2,701,511 more than the cost at December 31, 2015 and 2014, respectively. Cash dividends received from the Company for the year ended December 31, 2015, were \$135,839.

Certain Plan investments were managed by Prudential, the trustee of the Plan effective December 23, 2015. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempted from the prohibition of party-in-interest transactions under ERISA.

4. Tax Status

Effective December 23, 2015, the Plan adopted a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The Plan has not individually sought its own determination letter. Prior to December 23, 2015, the Plan had received a determination letter from the Internal Revenue Service dated October 19, 2012, stating that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan, as amended, is qualified and the related trust is tax-exempt. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2012.

5. 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 reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

6. Fair Value Measurements

Per ASC 820, *Fair Value Measurement*, fair value is defined as 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 (i.e., an exit price). The fair value hierarchy 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 and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 - Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- quoted prices for similar assets and liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in markets that are not active;
- observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals); and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety. There have been no changes in the methodologies used at December 31, 2015 from those used in prior years.

The following are descriptions of valuation techniques used for each major class of assets measured at fair value by the Plan:

- Mutual funds and Bob Evans Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded. Our various mutual funds include funds invested primarily in publicly traded equities, both domestic and international and domestic fixed income securities.
- Unallocated Insurance Contract: The unallocated insurance contract is a group annuity contract with Prudential Retirement Insurance and Annuity Company that invests in the general assets of Prudential. Prudential considers this contract to be fully benefit-responsive; however, since there are no specific securities in Prudential's general account related to this contract and due to the contract terms, including the frequency of the interest rate reset intervals, contract value approximates fair value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees.
- Money market funds and common collective trusts ("CCTs"): These funds were included in the 2014 plan year, within the "Mutual Funds" caption in the table below and are classified as level 2 investments. The funds are valued at the net asset value ("NAV") as reported by such funds/trusts. The money market funds invest in equity securities and are managed by third party investment managers. The fair value of the money market funds has been determined using each fund's NAV. The Plan employs procedures to assess the reasonableness of the fair value of the funds including obtaining and reviewing each fund's audited financial statements. There are no unfunded commitments related to the funds. There are no restrictions as to the redemption of these investments nor does the Plan have any contractual obligations to further investment in any of these money market funds. The CCTs are designed to deliver safety and stability by preserving principal and accumulating earnings. The CCTs are valued by applying the "market approach" and utilizing the respective NAV as reported by such trusts, which are reported at fair value. The fair value has been determined by the trustee sponsoring the CCTs by dividing the trust's net assets at fair value by its units outstanding at the valuation dates. The trustee sponsoring the CCTs has estimated the fair value of those CCTs investing in investment contracts with insurance companies and banks. There are no restrictions as to the redemption of these investments nor does the Plan have any contractual obligations to further invest in any of these CCTs.

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. The Plan also holds other assets and liabilities not measured at fair value on a recurring basis, including employer contributions receivable and excess contributions payable. The fair value of these assets and liabilities is equal to the carrying amounts in the accompanying financial statements due to the short maturity of such instruments. Under the fair value hierarchy, these financial instruments are valued using Level 3 inputs.

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

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Common Stock:				
Bob Evans Farms, Inc.	\$ 4,229,697	\$ —	\$ —	\$ 4,229,697
Total Common Stock	4,229,697	—	—	4,229,697
Unallocated Insurance Contract	—	42,123,588	—	42,123,588
Mutual Funds:				
Equity	72,365,876	—	—	72,365,876
Fixed Income Securities	35,306,964	—	—	35,306,964
Total Mutual Funds	107,672,840	—	—	107,672,840
Total Assets at Fair Value	\$ 111,902,537	\$ 42,123,588	\$ —	\$ 154,026,125

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Common Stock:				
Bob Evans Farms, Inc.	\$ 5,627,343	\$ —	\$ —	\$ 5,627,343
Total Common Stock	5,627,343	—	—	5,627,343
Mutual Funds:				
Equity	72,241,303	75,334,882	—	147,576,185
Fixed Income Securities	7,682,365	—	—	7,682,365
Total Mutual Funds	79,923,668	75,334,882	—	155,258,550
Total Assets at Fair Value	\$ 85,551,011	\$ 75,334,882	\$ —	\$ 160,885,893

7. Investments

During 2015, the Plan's investments (including investments bought, sold, exchanged, as well as held during the year) depreciated in fair value as follows:

Common Stock	\$ 2,604,929
Common Collective Trusts	549,675
Mutual Funds	4,382,924
Net Depreciation	\$ 7,537,528

As of December 31, 2015, individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2015
Guaranteed Income Fund	\$ 42,123,588
Pimco Total Return Fund	35,216,378
American Funds EuroPacific Growth Fund	23,668,543
Vanguard Growth Index Fund	14,960,492
Vanguard Value Institutional	14,627,979
JP Morgan Mid Cap Growth Fund	8,412,879
Wells Fargo Mid Cap Value Fund	8,180,174

As of December 31, 2014, individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2014
Principal Trust Target 2030 Fund	\$ 34,355,358
Principal Trust Target 2040 Fund	22,023,443
American Funds Fundamental Investors Fund	21,767,776
Lord Abbett Trust Income Fund	19,471,706
American Funds EuroPacific Growth Fund	16,877,321
American Funds Money Market Fund	10,231,820
Vanguard Institutional Index Fund	10,137,638
Principal Trust Target 2020 Fund	10,093,893

8. Unallocated Insurance Contract

In December 2015, the Plan entered into a fully benefit-responsive unallocated insurance contract, Guaranteed Income Fund ("GIF") with Prudential Retirement Insurance and Annuity Company ("PRIAC"). Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC.

The concept of a value other than contract value does not apply to this product even upon a discontinuance of the contract in which case contract value would be paid no later than 90 days from the date the sponsor provides notice to discontinue. A market value (fair value) adjustment does not apply upon a discontinuance of this contract. There are not any specific securities in the general account that back the liabilities of this annuity contract. The Plan owns a promise from PRIAC to pay interest at crediting rates which are announced in advance and guaranteed for a specified period of time as outlined in the group annuity contract. Interest credit rates are reviewed on a semi-annual basis for resetting.

Interest is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest crediting rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. When establishing interest crediting rates for this product, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. These rates are established without the use of a specific formula. The minimum crediting rate under the contract is 1.50%. The average yield earned by the Plan, and the average yield credited to participants in 2015 was 2.00%.

Generally there are not any events that could limit the ability of the Plan to transact at contract value. There are not any events that allow the issuer to terminate the contract and which require the Plan sponsor to settle at an amount different than contract value paid either within 90 days or over time.

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Schedule H, Line 4i - Schedule of Assets
(Held at End of Year)
EIN # 31-4421866 Plan #001
December 31, 2015

Description of Investments	Cost ***	Current Value
Corporate Stock:		
Bob Evans Farms, Inc. *	N/A	\$ 4,229,697
Unallocated Insurance Contract		
Prudential Guaranteed Income Fund **	N/A	42,123,588
Mutual Funds:		
Pimco Total Return Fund	N/A	35,216,378
American Funds EuroPacific Growth Fund	N/A	23,668,543
Vanguard Growth Index Fund	N/A	14,960,492
Vanguard Value Institutional	N/A	14,627,979
JP Morgan Mid Cap Growth Fund	N/A	8,412,879
Wells Fargo Mid Cap Value Fund	N/A	8,180,174
American Fundamental Investment Fund	N/A	1,339,580
Vanguard TRU 500	N/A	783,271
Van Small Cap Index Fund	N/A	392,958
Blackrock Inflation Protection Fund	N/A	90,586
		107,672,840
Total Investments		<u>\$ 154,026,125</u>

* Party-in-Interest

** This is a party-in-interest as the fund is managed by the trustee

*** N/A - Cost is not applicable as these are participant directed investments

**Bob Evans Farms, Inc. and Affiliates 401K
Retirement Plan**

**Financial Report
December 31, 2015**

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan

	Contents
Report Letter	3-5
Statements of Net Assets Available for Benefits	6
Statement of Changes in Net Assets Available for Benefits	7
Notes to Financial Statements	8-13
Schedule of Assets Held at End of Year	14

Independent Auditor's Report

To the Compensation Committee
Bob Evans Farms, Inc. and
Affiliates 401(k) Retirement Plan

We have audited the accompanying financial statements of Bob Evans Farms, Inc. and Affiliates 401(k) Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015 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

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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2015 financial statements.

To the Compensation Committee
Bob Evans Farms, Inc. and Affiliates
401(k) Retirement Plan

Opinion

In our opinion, the 2015 financial statements referred to above present fairly, in all material respects, the net assets of the Plan as of December 31, 2015 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As explained in Note 6, the financial statements include investments valued at approximately \$42,124,000 (27 percent of net assets) at December 31, 2015, whose fair values have been estimated by management in the absence of readily determinable market values. Management's estimates are based on information provided by Prudential Bank & Trust, FSB. Our opinion is not modified with respect to this matter.

Report on Supplemental Information

Our audit of the Plan's financial statements as of and for the year ended December 31, 2015 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2015 is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

To the Compensation Committee
Bob Evans Farms, Inc. and Affiliates
401(k) Retirement Plan

Report on Prior Year Financial Statements

The financial statements of Bob Evans Farms, Inc. and Affiliates 401(k) Retirement Plan as of December 31, 2014 were audited by other auditors, whose report dated June 29, 2015 expressed an unmodified opinion on those statements.

Plante & Moran, PLLC

Columbus, Ohio
June 27, 2016

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and short-term investments	\$ —	\$ 11,654,008
Investments, at fair value	154,026,125	160,885,893
Total assets held for investment	154,026,125	172,539,901
Receivables:		
Contributions from employer	1,859,405	1,977,755
Contributions from employees	—	123,983
Accrued dividend and interest receivable	—	84,522
Total receivables	1,859,405	2,186,260
Total assets	155,885,530	174,726,161
Liabilities		
Excess contributions payable	82,800	—
Administrative expenses payable	—	261,861
Total liabilities	82,800	261,861
Net assets available for benefits	\$ 155,802,730	\$ 174,464,300

The accompanying notes are an integral part of these financial statements.

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2015

Additions:	
Employer contributions	\$ 2,250,979
Employee contributions	9,921,723
Interest and dividend income	2,987,262
Total Additions	<u>15,159,964</u>
Deductions:	
Administrative expenses	2,205,680
Benefits paid directly to participants	24,078,326
Net depreciation in fair value of investments	7,537,528
Total Deductions	<u>33,821,534</u>
Net decrease	<u><u>(18,661,570)</u></u>
Net assets available for benefits:	
Beginning of year	174,464,300
End of year	<u><u>\$ 155,802,730</u></u>

The accompanying notes are an integral part of these financial statements.

1. Description of Plan

The following description of the Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan (“the Plan”) provides general information about the Plan’s provisions. Participants should refer to the plan document and summary plan description for a more complete description of the Plan’s provisions.

General

The Plan is a contributory defined contribution retirement plan which enables substantially all employees of Bob Evans Farms, Inc. and Affiliates (“Bob Evans” or “the Company”), who have at least 1,000 hours of credited service and are age nineteen or older, to defer a percentage of their wages as a contribution to the Plan with a portion matched by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation but not more than the limit set by the Internal Revenue Service (“IRS”). Participants may also contribute amounts representing distributions from other qualified plans. The Plan also provides for a discretionary Company contribution that is determined annually by the Company’s Board of Directors as a Company match. This amount cannot exceed the maximum amount deductible for federal income tax purposes. Matching contributions are made in proportion to the participants’ deferred compensation. Forfeitures resulting from unvested benefits of the employer matching fund are used to reduce present and future employer matching contributions. All contributions are subject to certain limitations of the Internal Revenue Code (“the Code”).

Upon enrollment, a participant may direct employee and employer match contributions into various investment options offered by the Plan.

Plan participants are limited to the amount of Bob Evans Common Stock they can direct for future purchases of Bob Evans Common Stock. No more than 10 percent of a participant’s account balance may be initially directed to Bob Evans Common Stock. Contributions for future purchase of Bob Evans Common Stock are also limited to 10 percent of the total contribution amount.

Administration

The Company has appointed an Investment Committee (the Committee) to manage the operation and administration of the Plan. Effective December 23, 2015, the Company has contracted with Prudential Bank & Trust, FSB, as the trustee and Prudential Retirement Insurance and Annuity Company, a third-party administrator, to process and maintain the records of participant data (collectively, “Prudential”). Prior to December 23, 2015, The Bank of New York Mellon Corporation was the trustee and Xerox HR Solutions, LLC, was the third-party administrator.

Participant Accounts

Each participant’s account is credited with the participant’s contributions and the Company’s matching contributions and allocations of plan earnings and charged with an allocation of administrative expenses. Plan earnings are allocated based on the participant’s share of net earnings or losses of their respective elected investment options. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, the former employer base contributions, and former profit sharing contributions, plus actual earnings thereon. Vesting in the Company match portion of their accounts, plus actual earnings thereon, is based on years of continuous service. Participants are twenty percent vested after two years, then ratably graduating to one hundred percent vested after six years of credited service.

Benefits

Assets available for plan benefits are allocated among the participating employees on the basis of their account balances. Benefits are determined based on the contributions provided by, and allocated to, employees as described above, and the employees' allocable share of the income and expenses of the Plan. Benefits are generally payable upon the employee's death, retirement, disability, or termination. Benefits can be paid through lump sum distributions and/or annuity distributions, depending on the employee's elections.

Forfeitures

As of December 31, 2015, and 2014, there were \$66,000 and \$115,808, respectively, of non-vested forfeited accounts included in net assets available for benefits which may be used to reduce future employer contributions and/or to pay for certain Plan expenses. Forfeitures used during 2015 and 2014, were approximately \$59,590 and \$411,514, respectively.

Administrative Expenses

Various administrative expenses are paid by the Company, as provided by the Plan's provisions.

Plan Termination

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

New Accounting Pronouncement

In May 2015, the FASB issued Accounting Standards Update 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)*, (ASU 2015-07). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, *Fair Value Measurement*. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for public entities for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented. Early application is permitted. Management does not expect this pronouncement to have a material impact on the financial statements.

In July, 2015 the FASB issued ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plan, Defined Contribution Pension Plans, Health and Welfare Benefit Plans*. This guidance reduces the complexity of accounting for benefit plans by considering the requirements of the Plan Accounting guidance in ASC 960, 962, and 965 and ASC 820. Specifically, this guidance eliminated the requirement to disclose individual investments greater than 5% of net assets and eliminates the requirement to disclose net appreciation/depreciation for investment by general type. ASU 2015-12 is effective for public entities for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented. Early application is permitted. Management does not expect this pronouncement to have a material impact on the financial statements.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payments of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value in accordance with Accounting Standards Codification Topic 820 "Fair Value Measurements and Disclosures" (ASC 820). See Note 6 for further discussion of fair value measurements.

Purchases and sales of securities are recorded on the trade date. Interest income is recorded as earned and dividend income is recorded as of the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, and investments held during the year.

3. Related Party Transactions

The Plan owned 108,872 and 109,952 shares of the Company's Common Stock at December 31, 2015, and 2014, respectively. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA. The current market value of stock represents the closing bid price for the shares at year-end. The accumulated appreciation in the fair value of the Company's Common Stock was \$1,332,604 and \$2,701,511 more than the cost at December 31, 2015 and 2014, respectively. Cash dividends received from the Company for the year ended December 31, 2015, were \$135,839.

Certain Plan investments were managed by Prudential, the trustee of the Plan effective December 23, 2015. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempted from the prohibition of party-in-interest transactions under ERISA.

4. Tax Status

Effective December 23, 2015, the Plan adopted a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The Plan has not individually sought its own determination letter. Prior to December 23, 2015, the Plan had received a determination letter from the Internal Revenue Service dated October 19, 2012, stating that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan, as amended, is qualified and the related trust is tax-exempt. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2012.

5. 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 reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

6. Fair Value Measurements

Per ASC 820, *Fair Value Measurement*, fair value is defined as 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 (i.e., an exit price). The fair value hierarchy 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 and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 - Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- quoted prices for similar assets and liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in markets that are not active;
- observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals); and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety. There have been no changes in the methodologies used at December 31, 2015 from those used in prior years.

The following are descriptions of valuation techniques used for each major class of assets measured at fair value by the Plan:

- Mutual funds and Bob Evans Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded. Our various mutual funds include funds invested primarily in publicly traded equities, both domestic and international and domestic fixed income securities.
- Unallocated Insurance Contract: The unallocated insurance contract is a group annuity contract with Prudential Retirement Insurance and Annuity Company that invests in the general assets of Prudential. Prudential considers this contract to be fully benefit-responsive; however, since there are no specific securities in Prudential's general account related to this contract and due to the contract terms, including the frequency of the interest rate reset intervals, contract value approximates fair value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees.
- Money market funds and common collective trusts ("CCTs"): These funds were included in the 2014 plan year, within the "Mutual Funds" caption in the table below and are classified as level 2 investments. The funds are valued at the net asset value ("NAV") as reported by such funds/trusts. The money market funds invest in equity securities and are managed by third party investment managers. The fair value of the money market funds has been determined using each fund's NAV. The Plan employs procedures to assess the reasonableness of the fair value of the funds including obtaining and reviewing each fund's audited financial statements. There are no unfunded commitments related to the funds. There are no restrictions as to the redemption of these investments nor does the Plan have any contractual obligations to further investment in any of these money market funds. The CCTs are designed to deliver safety and stability by preserving principal and accumulating earnings. The CCTs are valued by applying the "market approach" and utilizing the respective NAV as reported by such trusts, which are reported at fair value. The fair value has been determined by the trustee sponsoring the CCTs by dividing the trust's net assets at fair value by its units outstanding at the valuation dates. The trustee sponsoring the CCTs has estimated the fair value of those CCTs investing in investment contracts with insurance companies and banks. There are no restrictions as to the redemption of these investments nor does the Plan have any contractual obligations to further invest in any of these CCTs.

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. The Plan also holds other assets and liabilities not measured at fair value on a recurring basis, including employer contributions receivable and excess contributions payable. The fair value of these assets and liabilities is equal to the carrying amounts in the accompanying financial statements due to the short maturity of such instruments. Under the fair value hierarchy, these financial instruments are valued using Level 3 inputs.

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

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Common Stock:				
Bob Evans Farms, Inc.	\$ 4,229,697	\$ —	\$ —	\$ 4,229,697
Total Common Stock	4,229,697	—	—	4,229,697
Unallocated Insurance Contract	—	42,123,588	—	42,123,588
Mutual Funds:				
Equity	72,365,876	—	—	72,365,876
Fixed Income Securities	35,306,964	—	—	35,306,964
Total Mutual Funds	107,672,840	—	—	107,672,840
Total Assets at Fair Value	\$ 111,902,537	\$ 42,123,588	\$ —	\$ 154,026,125

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Common Stock:				
Bob Evans Farms, Inc.	\$ 5,627,343	\$ —	\$ —	\$ 5,627,343
Total Common Stock	5,627,343	—	—	5,627,343
Mutual Funds:				
Equity	72,241,303	75,334,882	—	147,576,185
Fixed Income Securities	7,682,365	—	—	7,682,365
Total Mutual Funds	79,923,668	75,334,882	—	155,258,550
Total Assets at Fair Value	\$ 85,551,011	\$ 75,334,882	\$ —	\$ 160,885,893

7. Investments

During 2015, the Plan's investments (including investments bought, sold, exchanged, as well as held during the year) depreciated in fair value as follows:

Common Stock	\$ 2,604,929
Common Collective Trusts	549,675
Mutual Funds	4,382,924
Net Depreciation	\$ 7,537,528

As of December 31, 2015, individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2015
Guaranteed Income Fund	\$ 42,123,588
Pimco Total Return Fund	35,216,378
American Funds EuroPacific Growth Fund	23,668,543
Vanguard Growth Index Fund	14,960,492
Vanguard Value Institutional	14,627,979
JP Morgan Mid Cap Growth Fund	8,412,879
Wells Fargo Mid Cap Value Fund	8,180,174

As of December 31, 2014, individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2014
Principal Trust Target 2030 Fund	\$ 34,355,358
Principal Trust Target 2040 Fund	22,023,443
American Funds Fundamental Investors Fund	21,767,776
Lord Abbett Trust Income Fund	19,471,706
American Funds EuroPacific Growth Fund	16,877,321
American Funds Money Market Fund	10,231,820
Vanguard Institutional Index Fund	10,137,638
Principal Trust Target 2020 Fund	10,093,893

8. Unallocated Insurance Contract

In December 2015, the Plan entered into a fully benefit-responsive unallocated insurance contract, Guaranteed Income Fund ("GIF") with Prudential Retirement Insurance and Annuity Company ("PRIAC"). Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC.

The concept of a value other than contract value does not apply to this product even upon a discontinuance of the contract in which case contract value would be paid no later than 90 days from the date the sponsor provides notice to discontinue. A market value (fair value) adjustment does not apply upon a discontinuance of this contract. There are not any specific securities in the general account that back the liabilities of this annuity contract. The Plan owns a promise from PRIAC to pay interest at crediting rates which are announced in advance and guaranteed for a specified period of time as outlined in the group annuity contract. Interest credit rates are reviewed on a semi-annual basis for resetting.

Interest is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest crediting rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. When establishing interest crediting rates for this product, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. These rates are established without the use of a specific formula. The minimum crediting rate under the contract is 1.50%. The average yield earned by the Plan, and the average yield credited to participants in 2015 was 2.00%.

Generally there are not any events that could limit the ability of the Plan to transact at contract value. There are not any events that allow the issuer to terminate the contract and which require the Plan sponsor to settle at an amount different than contract value paid either within 90 days or over time.

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Schedule H, Line 4i - Schedule of Assets
(Held at End of Year)
 EIN # 31-4421866 Plan #001
 December 31, 2015

Description of Investments	Cost ***	Current Value
Corporate Stock:		
Bob Evans Farms, Inc. *	N/A	\$ 4,229,697
Unallocated Insurance Contract		
Prudential Guaranteed Income Fund **	N/A	42,123,588
Mutual Funds:		
Pimco Total Return Fund	N/A	35,216,378
American Funds EuroPacific Growth Fund	N/A	23,668,543
Vanguard Growth Index Fund	N/A	14,960,492
Vanguard Value Institutional	N/A	14,627,979
JP Morgan Mid Cap Growth Fund	N/A	8,412,879
Wells Fargo Mid Cap Value Fund	N/A	8,180,174
American Fundamental Investment Fund	N/A	1,339,580
Vanguard TRU 500	N/A	783,271
Van Small Cap Index Fund	N/A	392,958
Blackrock Inflation Protection Fund	N/A	90,586
		107,672,840
Total Investments		<u>\$ 154,026,125</u>

* Party-in-Interest

** This is a party-in-interest as the fund is managed by the trustee

*** N/A - Cost is not applicable as these are participant directed investments

**Bob Evans Farms, Inc. and Affiliates 401K
Retirement Plan**

**Financial Report
December 31, 2015**

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan

	Contents
Report Letter	3-5
Statements of Net Assets Available for Benefits	6
Statement of Changes in Net Assets Available for Benefits	7
Notes to Financial Statements	8-13
Schedule of Assets Held at End of Year	14

Independent Auditor's Report

To the Compensation Committee
Bob Evans Farms, Inc. and
Affiliates 401(k) Retirement Plan

We have audited the accompanying financial statements of Bob Evans Farms, Inc. and Affiliates 401(k) Retirement Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015 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

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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2015 financial statements.

To the Compensation Committee
Bob Evans Farms, Inc. and Affiliates
401(k) Retirement Plan

Opinion

In our opinion, the 2015 financial statements referred to above present fairly, in all material respects, the net assets of the Plan as of December 31, 2015 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As explained in Note 6, the financial statements include investments valued at approximately \$42,124,000 (27 percent of net assets) at December 31, 2015, whose fair values have been estimated by management in the absence of readily determinable market values. Management's estimates are based on information provided by Prudential Bank & Trust, FSB. Our opinion is not modified with respect to this matter.

Report on Supplemental Information

Our audit of the Plan's financial statements as of and for the year ended December 31, 2015 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2015 is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

To the Compensation Committee
Bob Evans Farms, Inc. and Affiliates
401(k) Retirement Plan

Report on Prior Year Financial Statements

The financial statements of Bob Evans Farms, Inc. and Affiliates 401(k) Retirement Plan as of December 31, 2014 were audited by other auditors, whose report dated June 29, 2015 expressed an unmodified opinion on those statements.

Plante & Moran, PLLC

Columbus, Ohio
June 27, 2016

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and short-term investments	\$ —	\$ 11,654,008
Investments, at fair value	154,026,125	160,885,893
Total assets held for investment	154,026,125	172,539,901
Receivables:		
Contributions from employer	1,859,405	1,977,755
Contributions from employees	—	123,983
Accrued dividend and interest receivable	—	84,522
Total receivables	1,859,405	2,186,260
Total assets	155,885,530	174,726,161
Liabilities		
Excess contributions payable	82,800	—
Administrative expenses payable	—	261,861
Total liabilities	82,800	261,861
Net assets available for benefits	\$ 155,802,730	\$ 174,464,300

The accompanying notes are an integral part of these financial statements.

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2015

Additions:	
Employer contributions	\$ 2,250,979
Employee contributions	9,921,723
Interest and dividend income	2,987,262
Total Additions	<u>15,159,964</u>
Deductions:	
Administrative expenses	2,205,680
Benefits paid directly to participants	24,078,326
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Total Deductions	<u>33,821,534</u>
Net decrease	<u><u>(18,661,570)</u></u>
Net assets available for benefits:	
Beginning of year	174,464,300
End of year	<u><u>\$ 155,802,730</u></u>

The accompanying notes are an integral part of these financial statements.

1. Description of Plan

The following description of the Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan (“the Plan”) provides general information about the Plan’s provisions. Participants should refer to the plan document and summary plan description for a more complete description of the Plan’s provisions.

General

The Plan is a contributory defined contribution retirement plan which enables substantially all employees of Bob Evans Farms, Inc. and Affiliates (“Bob Evans” or “the Company”), who have at least 1,000 hours of credited service and are age nineteen or older, to defer a percentage of their wages as a contribution to the Plan with a portion matched by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation but not more than the limit set by the Internal Revenue Service (“IRS”). Participants may also contribute amounts representing distributions from other qualified plans. The Plan also provides for a discretionary Company contribution that is determined annually by the Company’s Board of Directors as a Company match. This amount cannot exceed the maximum amount deductible for federal income tax purposes. Matching contributions are made in proportion to the participants’ deferred compensation. Forfeitures resulting from unvested benefits of the employer matching fund are used to reduce present and future employer matching contributions. All contributions are subject to certain limitations of the Internal Revenue Code (“the Code”).

Upon enrollment, a participant may direct employee and employer match contributions into various investment options offered by the Plan.

Plan participants are limited to the amount of Bob Evans Common Stock they can direct for future purchases of Bob Evans Common Stock. No more than 10 percent of a participant’s account balance may be initially directed to Bob Evans Common Stock. Contributions for future purchase of Bob Evans Common Stock are also limited to 10 percent of the total contribution amount.

Administration

The Company has appointed an Investment Committee (the Committee) to manage the operation and administration of the Plan. Effective December 23, 2015, the Company has contracted with Prudential Bank & Trust, FSB, as the trustee and Prudential Retirement Insurance and Annuity Company, a third-party administrator, to process and maintain the records of participant data (collectively, “Prudential”). Prior to December 23, 2015, The Bank of New York Mellon Corporation was the trustee and Xerox HR Solutions, LLC, was the third-party administrator.

Participant Accounts

Each participant’s account is credited with the participant’s contributions and the Company’s matching contributions and allocations of plan earnings and charged with an allocation of administrative expenses. Plan earnings are allocated based on the participant’s share of net earnings or losses of their respective elected investment options. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, the former employer base contributions, and former profit sharing contributions, plus actual earnings thereon. Vesting in the Company match portion of their accounts, plus actual earnings thereon, is based on years of continuous service. Participants are twenty percent vested after two years, then ratably graduating to one hundred percent vested after six years of credited service.

Benefits

Assets available for plan benefits are allocated among the participating employees on the basis of their account balances. Benefits are determined based on the contributions provided by, and allocated to, employees as described above, and the employees' allocable share of the income and expenses of the Plan. Benefits are generally payable upon the employee's death, retirement, disability, or termination. Benefits can be paid through lump sum distributions and/or annuity distributions, depending on the employee's elections.

Forfeitures

As of December 31, 2015, and 2014, there were \$66,000 and \$115,808, respectively, of non-vested forfeited accounts included in net assets available for benefits which may be used to reduce future employer contributions and/or to pay for certain Plan expenses. Forfeitures used during 2015 and 2014, were approximately \$59,590 and \$411,514, respectively.

Administrative Expenses

Various administrative expenses are paid by the Company, as provided by the Plan's provisions.

Plan Termination

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

New Accounting Pronouncement

In May 2015, the FASB issued Accounting Standards Update 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)*, (ASU 2015-07). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, *Fair Value Measurement*. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for public entities for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented. Early application is permitted. Management does not expect this pronouncement to have a material impact on the financial statements.

In July, 2015 the FASB issued ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plan, Defined Contribution Pension Plans, Health and Welfare Benefit Plans*. This guidance reduces the complexity of accounting for benefit plans by considering the requirements of the Plan Accounting guidance in ASC 960, 962, and 965 and ASC 820. Specifically, this guidance eliminated the requirement to disclose individual investments greater than 5% of net assets and eliminates the requirement to disclose net appreciation/depreciation for investment by general type. ASU 2015-12 is effective for public entities for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented. Early application is permitted. Management does not expect this pronouncement to have a material impact on the financial statements.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payments of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value in accordance with Accounting Standards Codification Topic 820 "Fair Value Measurements and Disclosures" (ASC 820). See Note 6 for further discussion of fair value measurements.

Purchases and sales of securities are recorded on the trade date. Interest income is recorded as earned and dividend income is recorded as of the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, and investments held during the year.

3. Related Party Transactions

The Plan owned 108,872 and 109,952 shares of the Company's Common Stock at December 31, 2015, and 2014, respectively. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA. The current market value of stock represents the closing bid price for the shares at year-end. The accumulated appreciation in the fair value of the Company's Common Stock was \$1,332,604 and \$2,701,511 more than the cost at December 31, 2015 and 2014, respectively. Cash dividends received from the Company for the year ended December 31, 2015, were \$135,839.

Certain Plan investments were managed by Prudential, the trustee of the Plan effective December 23, 2015. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempted from the prohibition of party-in-interest transactions under ERISA.

4. Tax Status

Effective December 23, 2015, the Plan adopted a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The Plan has not individually sought its own determination letter. Prior to December 23, 2015, the Plan had received a determination letter from the Internal Revenue Service dated October 19, 2012, stating that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan, as amended, is qualified and the related trust is tax-exempt. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2012.

5. 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 reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

6. Fair Value Measurements

Per ASC 820, *Fair Value Measurement*, fair value is defined as 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 (i.e., an exit price). The fair value hierarchy 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 and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 - Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- quoted prices for similar assets and liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in markets that are not active;
- observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals); and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety. There have been no changes in the methodologies used at December 31, 2015 from those used in prior years.

The following are descriptions of valuation techniques used for each major class of assets measured at fair value by the Plan:

- Mutual funds and Bob Evans Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded. Our various mutual funds include funds invested primarily in publicly traded equities, both domestic and international and domestic fixed income securities.
- Unallocated Insurance Contract: The unallocated insurance contract is a group annuity contract with Prudential Retirement Insurance and Annuity Company that invests in the general assets of Prudential. Prudential considers this contract to be fully benefit-responsive; however, since there are no specific securities in Prudential's general account related to this contract and due to the contract terms, including the frequency of the interest rate reset intervals, contract value approximates fair value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees.
- Money market funds and common collective trusts ("CCTs"): These funds were included in the 2014 plan year, within the "Mutual Funds" caption in the table below and are classified as level 2 investments. The funds are valued at the net asset value ("NAV") as reported by such funds/trusts. The money market funds invest in equity securities and are managed by third party investment managers. The fair value of the money market funds has been determined using each fund's NAV. The Plan employs procedures to assess the reasonableness of the fair value of the funds including obtaining and reviewing each fund's audited financial statements. There are no unfunded commitments related to the funds. There are no restrictions as to the redemption of these investments nor does the Plan have any contractual obligations to further investment in any of these money market funds. The CCTs are designed to deliver safety and stability by preserving principal and accumulating earnings. The CCTs are valued by applying the "market approach" and utilizing the respective NAV as reported by such trusts, which are reported at fair value. The fair value has been determined by the trustee sponsoring the CCTs by dividing the trust's net assets at fair value by its units outstanding at the valuation dates. The trustee sponsoring the CCTs has estimated the fair value of those CCTs investing in investment contracts with insurance companies and banks. There are no restrictions as to the redemption of these investments nor does the Plan have any contractual obligations to further invest in any of these CCTs.

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. The Plan also holds other assets and liabilities not measured at fair value on a recurring basis, including employer contributions receivable and excess contributions payable. The fair value of these assets and liabilities is equal to the carrying amounts in the accompanying financial statements due to the short maturity of such instruments. Under the fair value hierarchy, these financial instruments are valued using Level 3 inputs.

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

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Common Stock:				
Bob Evans Farms, Inc.	\$ 4,229,697	\$ —	\$ —	\$ 4,229,697
Total Common Stock	4,229,697	—	—	4,229,697
Unallocated Insurance Contract	—	42,123,588	—	42,123,588
Mutual Funds:				
Equity	72,365,876	—	—	72,365,876
Fixed Income Securities	35,306,964	—	—	35,306,964
Total Mutual Funds	107,672,840	—	—	107,672,840
Total Assets at Fair Value	\$ 111,902,537	\$ 42,123,588	\$ —	\$ 154,026,125

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Common Stock:				
Bob Evans Farms, Inc.	\$ 5,627,343	\$ —	\$ —	\$ 5,627,343
Total Common Stock	5,627,343	—	—	5,627,343
Mutual Funds:				
Equity	72,241,303	75,334,882	—	147,576,185
Fixed Income Securities	7,682,365	—	—	7,682,365
Total Mutual Funds	79,923,668	75,334,882	—	155,258,550
Total Assets at Fair Value	\$ 85,551,011	\$ 75,334,882	\$ —	\$ 160,885,893

7. Investments

During 2015, the Plan's investments (including investments bought, sold, exchanged, as well as held during the year) depreciated in fair value as follows:

Common Stock	\$ 2,604,929
Common Collective Trusts	549,675
Mutual Funds	4,382,924
Net Depreciation	\$ 7,537,528

As of December 31, 2015, individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2015
Guaranteed Income Fund	\$ 42,123,588
Pimco Total Return Fund	35,216,378
American Funds EuroPacific Growth Fund	23,668,543
Vanguard Growth Index Fund	14,960,492
Vanguard Value Institutional	14,627,979
JP Morgan Mid Cap Growth Fund	8,412,879
Wells Fargo Mid Cap Value Fund	8,180,174

As of December 31, 2014, individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2014
Principal Trust Target 2030 Fund	\$ 34,355,358
Principal Trust Target 2040 Fund	22,023,443
American Funds Fundamental Investors Fund	21,767,776
Lord Abbett Trust Income Fund	19,471,706
American Funds EuroPacific Growth Fund	16,877,321
American Funds Money Market Fund	10,231,820
Vanguard Institutional Index Fund	10,137,638
Principal Trust Target 2020 Fund	10,093,893

8. Unallocated Insurance Contract

In December 2015, the Plan entered into a fully benefit-responsive unallocated insurance contract, Guaranteed Income Fund ("GIF") with Prudential Retirement Insurance and Annuity Company ("PRIAC"). Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC.

The concept of a value other than contract value does not apply to this product even upon a discontinuance of the contract in which case contract value would be paid no later than 90 days from the date the sponsor provides notice to discontinue. A market value (fair value) adjustment does not apply upon a discontinuance of this contract. There are not any specific securities in the general account that back the liabilities of this annuity contract. The Plan owns a promise from PRIAC to pay interest at crediting rates which are announced in advance and guaranteed for a specified period of time as outlined in the group annuity contract. Interest credit rates are reviewed on a semi-annual basis for resetting.

Interest is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest crediting rate is applied to all contributions made to the product regardless of the timing of those contributions. Interest crediting rates are reviewed on a semi-annual basis for resetting. When establishing interest crediting rates for this product, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. These rates are established without the use of a specific formula. The minimum crediting rate under the contract is 1.50%. The average yield earned by the Plan, and the average yield credited to participants in 2015 was 2.00%.

Generally there are not any events that could limit the ability of the Plan to transact at contract value. There are not any events that allow the issuer to terminate the contract and which require the Plan sponsor to settle at an amount different than contract value paid either within 90 days or over time.

Bob Evans Farms, Inc. and Affiliates 401K Retirement Plan
Schedule H, Line 4i - Schedule of Assets
(Held at End of Year)
EIN # 31-4421866 Plan #001
December 31, 2015

Description of Investments	Cost ***	Current Value
Corporate Stock:		
Bob Evans Farms, Inc. *	N/A	\$ 4,229,697
Unallocated Insurance Contract		
Prudential Guaranteed Income Fund **	N/A	42,123,588
Mutual Funds:		
Pimco Total Return Fund	N/A	35,216,378
American Funds EuroPacific Growth Fund	N/A	23,668,543
Vanguard Growth Index Fund	N/A	14,960,492
Vanguard Value Institutional	N/A	14,627,979
JP Morgan Mid Cap Growth Fund	N/A	8,412,879
Wells Fargo Mid Cap Value Fund	N/A	8,180,174
American Fundamental Investment Fund	N/A	1,339,580
Vanguard TRU 500	N/A	783,271
Van Small Cap Index Fund	N/A	392,958
Blackrock Inflation Protection Fund	N/A	90,586
		107,672,840
Total Investments		<u>\$ 154,026,125</u>

* Party-in-Interest

** This is a party-in-interest as the fund is managed by the trustee

*** N/A - Cost is not applicable as these are participant directed investments