

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>07/01/2015</u> and ending <u>06/30/2016</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>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	1b Three-digit plan number (PN) ▶	002	
	1c Effective date of plan <u>07/01/1956</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>THE BURGER IRON COMPANY</u> <u>P.O. BOX 2219</u> <u>AKRON, OH 44309</u>	2b Employer Identification Number (EIN) <u>34-0122750</u>		
	2c Plan Sponsor's telephone number <u>330-794-1716</u>		
	2d Business code (see instructions) <u>332300</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	Filed with authorized/valid electronic signature.	04/17/2017	RICHARD KEARNS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

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	5 152
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) 20
a(2) Total number of active participants at the end of the plan year	6a(2) 19
b Retired or separated participants receiving benefits.....	6b 85
c Other retired or separated participants entitled to future benefits.....	6c 19
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 123
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 24
f Total. Add lines 6d and 6e	6f 147
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
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: 1B	
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) ☐ 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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	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 07/01/2015 and ending 06/30/2016

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 07 Day 01 Year 2015			
2 Assets:			
a Market value	2a	6983382	
b Actuarial value	2b	6860613	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	105	4285976	4285976
b For terminated vested participants	27	943286	943286
c For active participants	20	1002318	1002318
d Total	152	6231580	6231580
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.16%	
6 Target normal cost	6	44391	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	04/07/2017 Signature of actuary SETH H. PITASKY, EA, MAAA, MSPA Type or print name of actuary CBIZ RETIREMENT PLAN SERVICES Firm name 6050 OAK TREE BLVD SUITE 500 CLEVELAND, OH 44131 Address of the firm	Date 17-07321 Most recent enrollment number 216-447-9000 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		59392
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	59392
10	Interest on line 9 using prior year's actual return of <u>5.19</u> %	0	3082
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		389923
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.39</u> %		24916
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c	Total available at beginning of current plan year to add to prefunding balance		414839
d	Portion of (c) to be added to prefunding balance		414839
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	477313

Part III Funding Percentages			
14	Funding target attainment percentage	14	102.43 %
15	Adjusted funding target attainment percentage	15	110.09 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.20 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/13/2015	100000	0			
10/16/2015	100000	0			
01/15/2016	100000	0			
			Totals ►	18(b)	300000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 294876
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	44391	
b Excess assets, if applicable, but not greater than line 31a	31b	44391	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	294876	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	294876	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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 07/01/2015 and ending 06/30/2016

A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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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)

CLEARBRIDGE

620 8TH AVENUE, 48TH FLOOR
NEW YORK, NY 10018

(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?
28 50	NONE	7567	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MFS

04-2864897

(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?
28 50	NONE	5881	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIRST MERIT

106 SOUTH MAIN STREET
6TH FLOOR
AKRON, OH 44308

(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?
28 50	TRUSTEE	5172	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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: BDO	b EIN: 13-5381590
c Position: AUDITOR	
d Address: 301 SPRINGSIDE DRIVE AKRON, OH 44333	e Telephone: 330-668-9596

Explanation: PLAN SPONSOR CHANGED ACCOUNTING AND AUDITING FIRM.

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 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 07/01/2015 and ending 06/30/2016		
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	218970	760576
(2) U.S. Government securities.....	1c(2)	805167	4161128
(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)	13832	0
(B) Common	1c(4)(B)	3529311	0
(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)		
(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)	2416102	1757567
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6983382	6679271

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6983382	6679271
---	-----------	---------	---------

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)	300000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		300000
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)	29333	
(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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		29333
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	97960	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		97960
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	12798525	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	12995580	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-197055
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	5514	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		5514

		(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)		-20984
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		214768

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	492063	
(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)		492063
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	26816	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		26816
j Total expenses. Add all expense amounts in column (b) and enter total	2j		518879

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-304111
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: APPLE GROWTH PARTNERS

(2) EIN: 34-1082617

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.)		X		
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.)		X		

	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			500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.		X		
o Did the plan trust incur unrelated business taxable income?		X		
p Were in-service distributions made during the plan year?		X		

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: 0

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 07/01/2015 and ending 06/30/2016

A Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE BURGER IRON COMPANY</u>	D Employer Identification Number (EIN) <u>34-0122750</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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>34-6509659</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	<u>0</u>

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)
----------------	--

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

Healthy Growth.

**The Burger Iron Company
Employees' Retirement Income Plan**

Financial Statements and
Independent Auditor's Report

June 30, 2016 and 2015

The Burger Iron Company Employees' Retirement Income Plan

Financial Statements June 30, 2016 and 2015

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* June 30, 2016 presented on liquidation basis of accounting
June 30, 2015 presented on modified cash basis of accounting

Independent Auditor's Report

To the Pension Committee
The Burger Iron Company
Employees' Retirement Income Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Burger Iron Company Employees' Retirement Income Plan (the "Plan"), which comprise the statements of net assets available for benefits — liquidation basis — as of June 30, 2016, and the related statements of changes in net assets available for benefits — liquidation basis — for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting described above and in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for 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 for the 2016 Financial Statements

Our responsibility is to express an opinion on these financial statement 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 Plan'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 Plan'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 2016 financial statements.

Opinion on the 2016 Financial Statements

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of June 30, 2016 in liquidation, and the changes in net assets available for benefits in liquidation for the year ended June 30, 2016 in accordance with the modified basis of accounting as described in Note B.

Akron

1540 West Market St.
Akron, OH 44313
P 330.867.7350
F 330.867.8866

Cleveland

6155 Rockside Rd. Ste. 400
Cleveland, OH 44131
P 216.674.3800
F 216.674.3801

Beachwood

24500 Chagrin Blvd., Suite 315
Beachwood, OH 44122
P 216.292.6120
F 216.292.5718

Report on Supplementary Information

Our audit of the plan's financial statements as of and for the year ended June 30, 2016 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedules of Assets (Held at End of Year), Assets Acquired and Disposed Within Year, and Reportable Transactions are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's (DOL) 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 2016 financial statements.

Other Matter—2015 Financial Statements

The financial statements of the Plan as of June 30, 2015, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by FirstMerit Trust Company, the trustee of the Plan. Their report, dated April 18, 2016, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Plan Termination and Liquidation Basis of Accounting

As discussed in Note J to the financial statements, the trustees of the Plan approved a plan of termination on December 9, 2015 and management determined liquidation was imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2015 financial statements to the liquidation basis used in presenting the 2016 financial statements. Our opinion is not modified with respect to this matter.



Akron, Ohio
April 13, 2017

The Burger Iron Company Employees' Retirement Income Plan

Statements of Net Assets Available for Benefits

	June 30,	
	2016	2015
ASSETS	(liquidation basis)	(modified cash basis)
Investments at Fair Value		
Money Market Funds	\$ 760,576	\$ 218,970
United States Treasury Notes	567,536	805,167
United States Treasury Bills	3,593,592	-
Mutual Funds	1,757,567	2,416,102
Preferred Stock	-	13,832
Common Stock	-	3,529,311
	<u>6,679,271</u>	<u>6,983,382</u>
 Net assets available for benefits	 <u><u>\$ 6,679,271</u></u>	 <u><u>\$ 6,983,382</u></u>

The Burger Iron Company Employees' Retirement Income Plan

Statements of Changes in Net Assets Available for Benefits

	June 30,	
	2016	2015
	(liquidation basis)	(modified cash basis)
Additions to Net Assets Attributable To:		
Employer Contributions	\$ 300,000	\$ 400,000
Investment Income		
Net realized and unrealized (depreciation) appreciation in fair value of investments	(212,525)	238,730
Interest	29,333	29,431
Dividend	97,960	107,397
	(85,232)	375,558
Total Additions	214,768	775,558
Deductions from Net Assets Attributable To:		
Benefits paid to participants	492,063	1,559,469
Administrative expenses	26,816	44,391
Total deductions	518,879	1,603,860
Net decrease in net assets available for benefits	(304,111)	(828,302)
Net Assets Available for Benefits:		
Beginning of year	6,983,382	7,811,684
End of year	\$ 6,679,271	\$ 6,983,382

The Burger Iron Company Employees' Retirement Income Plan

Notes to the Financial Statements

June 30, 2016 and 2015

A. DESCRIPTION OF THE PLAN

General - The Burger Iron Company Employees' Retirement Income Plan (the Plan) is a non-contributory defined benefit pension plan that covers substantially all hourly-rated employees of The Burger Iron Company and Subsidiaries (the Company and Plan administrator) that are represented by the United Steelworkers of America, Local No. 2089, and Local 768 affiliated with the International Union of Electrical, Radio and Machine Workers of America. Participants vest in the Plan after five years of credited service. Benefits are based on each participant's years of credited service. Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Summary Plan Description for The Burger Iron Company Employees' Retirement Income Plan. Copies of this document are available from the Plan administrator. See Note J.

The Plan is maintained pursuant to collective bargaining agreements, and the Company has agreed to voluntarily contribute amounts to the Plan based on actuarial valuations. The Company's present intention is to make a contribution in amounts sufficient to fund the Plan's plan benefit obligation upon termination. The contributions of the Company are made in amounts sufficient to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective September 1, 2008 the Plan was temporarily frozen and participants did not accrue subsequent service for benefit calculation purposes. The temporary freeze of the benefit accruals expired in August 2011. In addition, effective September 1, 2008, new participants were not permitted to enter the Plan.

Effective October 31, 2011, the Plan was permanently frozen and participants no longer accrue service or earnings for benefit payment calculation purposes.

Effective June 1, 2013, the Plan was amended to allow certain deferred vested participants to elect to commence a lump sum form of payment during the period from June 1, 2013 through October 31, 2013. The amendment resulted in an amount paid out of \$638,027.

Effective June 26, 2014, the Plan was amended to allow certain deferred vested participants to elect to commence a lump sum form of payment during the period from August 1, 2014 through October 31, 2014. The amendment resulted in an amount paid out of \$1,063,020.

Effective December 9, 2015, the Plan sponsor elected to terminate the Plan as of April 1, 2016. See Note J.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The financial statements and supplemental schedules of the Plan are prepared on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investments are reported at fair value, net realized and unrealized appreciation (depreciation) in fair value of investments, contributions, interest and dividends are recognized when received rather than as earned, and expenses are recognized when paid rather than as incurred. As discussed in Note J to the financial statements, the trustees of the Plan approved a plan of termination on December 9, 2015 and management determined liquidation was imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2015 financial statements to the liquidation basis used in presenting the 2016 financial statements.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note I for discussion of fair value measurements.

The Burger Iron Company Employees' Retirement Income Plan

Notes to the Financial Statements

June 30, 2016 and 2015

Purchases and sales of investments are reflected on a trade date basis. Dividends are recorded when received.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits (see Note E) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. See Note J.

Use of Estimates - The preparation of financial statements (both on the modified cash basis and liquidation basis) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent Accounting Pronouncement - In July 2015, the Financial Accounting Standards Board issued updated guidance on investment valuation and presentation. This three-part update simplifies current benefit plan accounting and requires (i) fully benefit-responsive investment contracts to be measured, presented, and disclosed only at contract value and accordingly removes the requirement to reconcile their contract value to fair value; (ii) benefit plans to disaggregate their investments measured using fair value by general type, either on the face of the financial statements or in the notes to the financial statements; (iii) the net appreciation or depreciation in investments for the period to be presented in the aggregate rather than by general type, and removes certain disclosure requirements relevant to individual investments that represent five percent or more of net assets available for benefits. Further, the amendments in this update eliminate the requirement to disclose the investment strategy for certain investments that are measured using net asset value (NAV) per share. These amendments are effective retrospectively for fiscal years beginning after December 15, 2015 and early adoption is permitted. This update also provides a practical expedient to permit employee benefit plans to measure investments and investment related accounts as of the month-end that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with a month-end, while requiring certain additional disclosures. This portion of the update is effective prospectively for fiscal years beginning after December 15, 2015 and early adoption is permitted. Plan management is early adopting the applicable areas of this three-part update and applying it to the year ended June 30, 2015.

Subsequent Events - The Plan has evaluated subsequent events through April 13, 2017, the date the financial statements were available to be issued. See Notes J and K.

C. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The following is a summary of the investment information regarding the Plan as of June 30, 2015, and for the year then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan during 2015, and furnished to the Plan administrator. The Plan administrator has obtained certifications from this trustee that such information is complete and accurate.

The Burger Iron Company Employees' Retirement Income Plan

Notes to the Financial Statements

June 30, 2016 and 2015

	June 30, 2015
Investments:	
Cash equivalents – U.S. Treasury bills	\$ -
Money market funds	83,713
United States Treasury notes	805,167
Mutual funds	1,701,081
Investment income:	
Interest and dividends	58,312
Net (depreciation) in fair value of investments	\$ (31,993)

D. INVESTMENTS

A portion of Plan investments were held by additional custodians: LPL Financial (LPL) until March 23, 2016 and during and at year end 2015, and The Vanguard Group (Vanguard) until March 15, 2016 and during and at year end 2015. The investments held by LPL and Vanguard are not certified, and therefore audit procedures were performed on these investments.

E. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable, under the Plan's provisions, to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their spouses, and spouses of employees who have died. Benefits payable under the Plan are based on employees' compensation during years of credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date. See Note J.

The actuarial present value of accumulated plan benefits was determined by actuaries from CBIZ Retirement Plan Services at June 30, 2016 and 2015, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. See Note J.

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Unit Credit Cost Method
Assumed rate of return on investments	8.00% per annum, compounded annually
Mortality basis	<u>For Plan Year End 6/30/16</u> IRS 2016 Applicable Mortality for Lump Sum per Notice 2015-53. The mortality assumption changed from RP-2014 Blue Collar Mortality Tables with Generational Projection Scale MP-2015 to IRS 2016 Applicable Mortality for Lump Sums. <u>For Plan Year End 6/30/15</u> IRS 2015 Applicable Mortality for Lump Sum per Notice 2013-49 and 2014 PPA Separate Static Annuitant and Non-annuitant Tables as of June 30, 2015.

The Burger Iron Company Employees' Retirement Income Plan

Notes to the Financial Statements

June 30, 2016 and 2015

Withdrawal

The rates at the following illustrative ages indicate the withdrawal assumptions:

Attained Age	Rates (M)	Rates (F)
20	0.149	0.249
25	0.099	0.149
30	0.069	0.099
35	0.049	0.069
40	0.028	0.048
45	0.017	0.028
50	0.004	0.017
55	-	-
60 and over	-	-

Retirement

Age 65, or attained age, if later

See Note J.

The accumulated plan benefit information as of the end of each plan year was as follows:

	June 30, 2016	2015
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Retired employees receiving benefits	\$ -	\$ 5,220,231
Active and terminated employees not presently receiving benefits	-	2,613,205
Expected distributions *	7,847,232	-
	<u>\$ 7,847,232</u>	<u>\$ 7,833,436</u>

* Subject to change based on both the number of participants electing annuities and the final market quote of the purchased annuities. See Note J.

The change in actuarial assumptions at June 30, 2015 was due to the planned termination of the plan. See Note J. The assumed mortality was the IRS 2015 Applicable Mortality for Lump Sums per Notice 2013-49 and the discount rate changed from 8% to apply the lower IRS Lump Sum Segment rates (I=1.38%, II=3.88%, III=4.98%).

F. TAX STATUS

The Company adopted a volume submitter defined benefit plan, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2010, stating that the Plan and related trust, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. See Note J.

The Burger Iron Company Employees' Retirement Income Plan

Notes to the Financial Statements

June 30, 2016 and 2015

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the federal or state taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2016, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2013.

G. TRANSACTIONS WITH PARTIES-IN-INTEREST

All administrative fees are paid by the Plan, except for auditing services, PBGC premiums and actuarial fees which are paid by the Company.

H. RISKS AND UNCERTAINTIES

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

I. FAIR VALUE MEASUREMENTS

The Accounting Standards Codification (ASC) Topic on Fair Value Measurements and Disclosure defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. Fair Value Measurements and Disclosure does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

The Burger Iron Company Employees' Retirement Income Plan

Notes to the Financial Statements

June 30, 2016 and 2015

Level 2: Inputs to the valuation methodology include:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements. There are no Level 3 assets.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2016 and 2015.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

Cash equivalents - United States Treasury bills: Valued at closing price reported on the active market on which the T-bills are traded.

Common stocks, preferred stock and United States Treasury notes: Valued at the closing price reported on the active market on which the individual securities are traded.

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

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2016 and 2015:

	June 30, 2016			
	Level 1	Level 2	Level 3	Total
Cash equivalents – U.S.				
Treasury bills	\$ 3,593,592	\$ -	\$ -	\$ 3,593,592
Money market funds	-	760,576	-	760,576
United States Treasury notes	567,536	-	-	567,536
Mutual funds	1,757,567	-	-	1,757,567
Common and preferred stocks	-	-	-	-
Balance at June 30, 2016	<u>\$ 5,918,695</u>	<u>760,576</u>	<u>-</u>	<u>6,679,271</u>

The Burger Iron Company Employees' Retirement Income Plan
Notes to the Financial Statements
June 30, 2016 and 2015

	June 30, 2015			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 218,970	\$ -	\$ 218,970
United States Treasury notes	805,167	-	-	805,167
Mutual funds	2,416,102	-	-	2,416,102
Common and preferred stocks	3,543,143	-	-	3,543,143
Balance at June 30, 2015	<u>\$ 6,764,412</u>	<u>\$ 218,970</u>	<u>\$ -</u>	<u>\$ 6,983,382</u>

J. PLAN TERMINATION EFFECTIVE APRIL 1, 2016

On December 9, 2015, the Plan Sponsor elected to terminate the plan effective April 1, 2016. Effective October 1, 2016, the Company entered into a commitment to make the plan sufficient for Plan Benefits which was a condition of approval for the Pension Benefit Guaranty Corporation ("PBGC") standard termination. PBGC approved the distribution of plan assets within 120 days after the IRS issuance of the favorable determination letter on termination. The Company received a favorable determination letter on the April 1, 2016 termination of the Plan from the IRS dated October 31, 2016. Subsequently, the participants received notice of the termination and the option to take a lump sum distribution of their actuarially-determined present value of future benefits or have the Plan Sponsor establish an individual annuity with an insurance company based on their future benefits under provisions of the current Plan. The Plan administrator began liquidating the Plan's assets in anticipation of the Plan termination during the plan year ended June 30, 2017.

Subsequent to year end, participants electing a lump sum distribution were paid out, the trustees actively searched for lost participants and due diligence commenced on annuity providers.

K. SUBSEQUENT EVENTS

The Company fully funded the projected benefit obligation. See Note J.

SUPPLEMENTAL INFORMATION

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets (Held at End of Year)
EIN - 34-0122750

June 30, 2016

(a)	(b) INDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT ¹	(d) COST OF INVESTMENTS	(e) CURRENT VALUE INCLUDING ACCRUED INTEREST
	Money Market Funds	Federated Inv Prime Oligation Fund, 760,442.19 units	\$ 760,442	\$ 760,576
	United States Treasury notes			
	United States Treasury notes	\$250,000 par value; 4.000% August 15, 2018	257,500	271,976
	United States Treasury notes	\$275,000 par value; 2.625% November 15, 2020	262,109	295,560
	Cash equivalents			
	United States Treasury bills	\$3,600,000 par value	3,590,620	3,593,592
	Mutual Funds			
	Vanguard Short Term Corp.	Mutual fund - 162,904.49 shares	1,753,938	1,757,567
				\$ 6,679,271

* Party-In-Interest

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets Acquired and Disposed Within Year
EIN - 34-0122750

June 30, 2016

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITION
Abiomed Inc	Common and Preferred Stock	4,077	3,798
Acadia Pharmaceutical	Common and Preferred Stock	2,555	1,114
Accelaron Pharma Inc	Common and Preferred Stock	1,780	1,000
Adeptus Health Inc	Common and Preferred Stock	1,499	1,574
Aimmune Therapeutics Inc	Common and Preferred Stock	1,486	1,821
Air Lease Corp	Common and Preferred Stock	1,802	1,549
Air Methods Corp	Common and Preferred Stock	3,329	3,216
Akebia Therapeutics Inc	Common and Preferred Stock	1,844	1,288
Atara Biotherapeutics Inc	Common and Preferred Stock	2,827	994
Builders Firstsource Inc	Common and Preferred Stock	1,822	984
Burlington Stores Inc	Common and Preferred Stock	3,719	3,747
Caseys Genl Stores Inc	Common and Preferred Stock	3,209	2,927
Cubesmart	Common and Preferred Stock	2,637	2,873
Dermira Inc	Common and Preferred Stock	1,775	1,696
Dyax	Common and Preferred Stock	1,778	2,760
Equity One Inc	Common and Preferred Stock	1,807	1,833
Everi Hldgs Inc	Common and Preferred Stock	1,685	1,167
HMS Holdings Corp	Common and Preferred Stock	437	484
HSN Inc	Common and Preferred Stock	1,956	1,446
Imperva Inc	Common and Preferred Stock	2,613	1,650
Jack in the Box Inc	Common and Preferred Stock	2,941	2,358
KB Home	Common and Preferred Stock	1,761	1,395
Lexicon Pharmaceuticals	Common and Preferred Stock	1,630	1,421
Medicines Company	Common and Preferred Stock	1,832	1,433
Novavax Inc	Common and Preferred Stock	1,549	1,644
Nuvasive Inc	Common and Preferred Stock	2,913	2,090
Pool Corp	Common and Preferred Stock	1,804	1,789
PRA Health Sciences Inc	Common and Preferred Stock	2,036	2,010
Sage Therapeutics Inc	Common and Preferred Stock	1,102	778
Seritage Growth Properties	Common and Preferred Stock	1,581	1,640
Steris PLC	Common and Preferred Stock	2,820	2,395
Tyler Technologies Inc	Common and Preferred Stock	1,949	1,802
Ultragenyx Pharmaceutical Inc	Common and Preferred Stock	2,085	982
West Pharmaceutical Services Inc	Common and Preferred Stock	486	475
Artisan Partners Asset Mgmt Inc	Common and Preferred Stock	3,086	2,807
Cinemark Holdings	Common and Preferred Stock	4,035	3,609
Core Laboratories	Common and Preferred Stock	2,728	2,877
G & K Services Inc	Common and Preferred Stock	2,856	2,855
Monotype Imaging Holdings Inc	Common and Preferred Stock	5,344	5,531
Primerica	Common and Preferred Stock	2,897	2,924
First Finl Bankshares Inc	Common and Preferred Stock	8,366	8,200

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets Acquired and Disposed Within Year
EIN - 34-0122750

June 30, 2016

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITION
HFF Inc	Common and Preferred Stock	7,295	5,186
RE/MAX Holdings Inc	Common and Preferred Stock	9,209	8,069
Patterson Companies, Inc.	Common and Preferred Stock	2,900	3,040
Abbott Laboratories	Common and Preferred Stock	11,970	12,401
Accenture PLC Ireland - Class A New	Common and Preferred Stock	22,275	23,651
American Express Company	Common and Preferred Stock	7,041	7,359
Archer Daniels Midland Company	Common and Preferred Stock	17,480	18,431
California Resources Corp New CRC	Common and Preferred Stock	7	7
Chubb LTD	Common and Preferred Stock	11,085	11,340
CitiGroup Inc New C	Common and Preferred Stock	20,172	19,735
Comcast Corp New CL A Special	Common and Preferred Stock	16,826	17,120
Cummins Inc	Common and Preferred Stock	11,094	12,752
CVS Health Corp	Common and Preferred Stock	15,070	15,524
Danaher Corp	Common and Preferred Stock	28,796	29,375
Delphi Automotive PLC	Common and Preferred Stock	6,575	6,961
Eaton Corp PLC	Common and Preferred Stock	12,742	13,478
EOG Resources Inc	Common and Preferred Stock	14,746	16,646
Fidelity National Information Services Inc	Common and Preferred Stock	24,383	25,198
Franklin Resources Inc	Common and Preferred Stock	10,527	10,755
General Mills Inc	Common and Preferred Stock	17,083	17,799
Goldman Sachs Group Inc	Common and Preferred Stock	17,011	16,681
Honeywell Intl Inc	Common and Preferred Stock	12,353	12,976
Illinois Tool Works Inc	Common and Preferred Stock	11,643	12,021
Intl Business Machines Corp	Common and Preferred Stock	5,759	6,244
Johnson & Johnson	Common and Preferred Stock	21,524	21,869
Johnson Controls Inc	Common and Preferred Stock	5,566	5,745
JPMorgan Chase & Company	Common and Preferred Stock	28,895	29,017
Medtronic PLC	Common and Preferred Stock	15,063	15,168
Merck & Company Inc New	Common and Preferred Stock	17,347	17,572
Metlife Inc	Common and Preferred Stock	12,564	13,321
Monsanto Company New	Common and Preferred Stock	26,924	25,664
NASDAQ OMX Group Inc	Common and Preferred Stock	12,550	13,174
Nestle S A Spnsd ADR Repsting Reg SHS	Common and Preferred Stock	12,140	12,595
Northrop Grumman Corp	Common and Preferred Stock	20,489	20,498
Occidental Petroleum Corp	Common and Preferred Stock	16,139	15,703
Pfizer Inc	Common and Preferred Stock	14,964	14,631
Philip Morris Intl Inc	Common and Preferred Stock	34,918	38,175
PNC Financial Services Group Inc	Common and Preferred Stock	18,329	17,794
PPG Industries Inc	Common and Preferred Stock	36,918	39,207
Prudential Financial, Inc.	Common and Preferred Stock	5,835	6,088
Schlumberger LTD	Common and Preferred Stock	28,423	27,933
State Street Corp	Common and Preferred Stock	5,422	5,421

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets Acquired and Disposed Within Year
EIN - 34-0122750

June 30, 2016

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITION
Target Corp	Common and Preferred Stock	13,189	13,783
Texas Instruments Inc	Common and Preferred Stock	24,961	25,675
Thermo Fisher Scientific Inc	Common and Preferred Stock	11,689	12,192
Time Warner Inc New	Common and Preferred Stock	5,233	5,582
Travelers Companies Inc	Common and Preferred Stock	19,299	20,431
U S Bancorp De New	Common and Preferred Stock	6,158	6,266
Union Pacific Corp	Common and Preferred Stock	16,989	16,844
United Technologies Corp	Common and Preferred Stock	21,941	22,037
Verizon Communications Inc	Common and Preferred Stock	15,086	15,658
Wells Fargo & Co New	Common and Preferred Stock	28,940	29,448
Xcel Energy Inc	Common and Preferred Stock	9,354	10,243
3M Company	Common and Preferred Stock	6,804	7,011
Allianz SE Sponsored ADR Repstg 1/10 Sh	Common and Preferred Stock	3,077	2,681
Amcor Limited ADR New	Common and Preferred Stock	1,814	1,865
Baidu Inc Sponsored ADR Repstg Ord Shares Class A	Common and Preferred Stock	2,037	2,252
BRF S A Sponsored ADR	Common and Preferred Stock	1,131	913
Cenovus Energy Inc	Common and Preferred Stock	2,482	1,921
CK Hutchinson Holdings LTD ADR	Common and Preferred Stock	1,917	1,696
Compagnie Financiere Richemont AG Switzerland ADR	Common and Preferred Stock	9,110	7,963
Denso Corp ADR	Common and Preferred Stock	1,372	1,387
Deutsche Boerse ADR	Common and Preferred Stock	1,323	1,277
Deutsche Post AG Sponsored ADR	Common and Preferred Stock	1,660	1,414
Fanuc Corp ADR	Common and Preferred Stock	2,617	2,490
Fomento Econ Mex S A B Spons ADR Rep Unit 1	Common and Preferred Stock	2,125	2,189
Getinge AB ADR	Common and Preferred Stock	10,312	9,498
Great Wall MTR Company LTD ADR	Common and Preferred Stock	1,489	1,140
Groupe CGI Inc Class A Sub Voting	Common and Preferred Stock	2,363	2,678
Grupo Televisa Sa De Cv GDR Reptsg Ordinary Part C	Common and Preferred Stock	2,848	2,502
Japan Tobacco Inc ADR	Common and Preferred Stock	1,766	2,034
Julius Baer Group LTD	Common and Preferred Stock	2,060	1,925
Kingfisher PLC Sponsored ADR Par 15 5/7 Pence	Common and Preferred Stock	1,361	1,182
Lloyds Banking Group PLC Sponsored ADR	Common and Preferred Stock	1,812	1,371
Prosiebensat 1 Media AG ADR	Common and Preferred Stock	1,654	1,712
RELX PLC Spon ADR	Common and Preferred Stock	1,915	2,049
Roche Holding Limited Sponsored ADR	Common and Preferred Stock	3,922	3,758
Schneider Electric SE ADR	Common and Preferred Stock	2,978	2,995
Smith & Nephew PLC New Spons ADR	Common and Preferred Stock	4,471	4,240
Taiwan Semiconductor Manufacturing Company	Common and Preferred Stock	1,543	1,937
UBS Group AG	Common and Preferred Stock	1,705	1,784
WH Group LTD ADR	Common and Preferred Stock	7,683	7,096
Yahoo Japan Corp ADR	Common and Preferred Stock	2,128	2,190
Adobe Systems Inc Delaware	Common and Preferred Stock	17,642	19,241

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets Acquired and Disposed Within Year
EIN - 34-0122750

June 30, 2016

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITION
Aetna Inc New	Common and Preferred Stock	17,947	18,786
Akamai Technologies	Common and Preferred Stock	14,900	15,155
Alexion Pharmaceuticals	Common and Preferred Stock	9,804	8,893
Allergan PLC	Common and Preferred Stock	12,211	11,627
Alphabet Inc Cl C	Common and Preferred Stock	9,852	10,344
Alphabet Inc Cl A	Common and Preferred Stock	11,600	12,168
Amazon.com Inc	Common and Preferred Stock	15,049	15,279
AMC Networks Inc CL A	Common and Preferred Stock	3,045	3,007
American Express Company	Common and Preferred Stock	18,276	15,973
Anadarko Petroleum Corp	Common and Preferred Stock	21,389	26,869
Anheuser Busch Inbev SA/NV	Common and Preferred Stock	8,315	5,236
Apple Inc	Common and Preferred Stock	5,236	5,673
Autodesk Inc	Common and Preferred Stock	9,683	10,610
Biogen Inc	Common and Preferred Stock	30,020	27,045
Blackrock Inc	Common and Preferred Stock	11,504	12,334
Bristol Myers Squibb Company	Common and Preferred Stock	6,520	6,466
Broadcom Corp Class A	Common and Preferred Stock	10,430	11,555
Cameron Intl Corp	Common and Preferred Stock	4,028	4,081
Celgene Corp	Common and Preferred Stock	11,302	10,469
Citrix Systems Inc	Common and Preferred Stock	9,844	10,534
Coca-Cola Company	Common and Preferred Stock	7,482	7,787
Comcast Corp New CL A Special	Common and Preferred Stock	28,901	29,843
Cree Inc	Common and Preferred Stock	6,751	6,295
CVS Health Corp	Common and Preferred Stock	13,427	13,910
Discovery Communications Inc New Series A	Common and Preferred Stock	5,687	6,348
Dolby Laboratories Inc	Common and Preferred Stock	2,654	2,675
Eaton Corp PLC	Common and Preferred Stock	5,955	6,402
Ebay Inc	Common and Preferred Stock	4,598	4,502
Ecolab Inc	Common and Preferred Stock	21,264	20,777
Facebook Inc Cl A	Common and Preferred Stock	9,296	9,616
Fluor Corp New	Common and Preferred Stock	5,105	5,797
Freeport McMoran Inc	Common and Preferred Stock	8,410	9,802
General Electric Company	Common and Preferred Stock	6,719	6,895
Grainger W W Inc	Common and Preferred Stock	7,445	7,575
Home Depot Inc	Common and Preferred Stock	10,877	11,139
Immunogen Inc	Common and Preferred Stock	888	875
Ionis Pharmaceuticals	Common and Preferred Stock	6,599	7,127
Johnson & Johnson	Common and Preferred Stock	10,506	10,610
Liberty Broadband Corp Ser A	Common and Preferred Stock	453	501
Liberty Broadband Corp Ser C	Common and Preferred Stock	905	999
Liberty Interactive Corp QVC Group Ser A	Common and Preferred Stock	5,191	5,059
Liberty Interactive Corp Ventures Ser A	Common and Preferred Stock	1,020	1,046

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets Acquired and Disposed Within Year
EIN - 34-0122750

June 30, 2016

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITION
Liberty Media Corp Cl A	Common and Preferred Stock	1,315	1,415
Liberty Media Corp Del Ser C	Common and Preferred Stock	2,542	2,690
Linkedin Corp Cl A	Common and Preferred Stock	1,337	1,212
Medtronic PLC	Common and Preferred Stock	5,428	5,335
Microsoft Corp	Common and Preferred Stock	13,518	14,225
Monsanto Company NEW	Common and Preferred Stock	7,010	7,006
NASDAQ OMX Group Inc	Common and Preferred Stock	5,650	5,885
National Oilwell Varco Inc	Common and Preferred Stock	1,784	2,054
Now Inc	Common and Preferred Stock	1,820	2,119
Nuance Communication Inc	Common and Preferred Stock	3,918	3,908
Nucor Corp	Common and Preferred Stock	5,591	6,350
Paypal Holdings Inc	Common and Preferred Stock	8,891	9,475
Pentair PLC	Common and Preferred Stock	1,893	2,035
Red Hat Inc	Common and Preferred Stock	7,293	7,760
Regeneron Pharmaceuticals Inc	Common and Preferred Stock	4,323	3,940
Rockwell Collins Inc De	Common and Preferred Stock	18,960	18,870
Sandisk Corp	Common and Preferred Stock	12,489	13,868
Schlumberger LTD	Common and Preferred Stock	9,281	9,468
Schwab Charles Corp New	Common and Preferred Stock	824	903
Seagate Technology PLC	Common and Preferred Stock	14,093	13,931
Starz Ser A	Common and Preferred Stock	881	1,046
TE Connectivity LTD	Common and Preferred Stock	13,319	13,646
Texas Instruments	Common and Preferred Stock	7,768	8,271
Thermo Fisher Scientific Inc	Common and Preferred Stock	9,574	10,016
Twenty First Century Fox Inc Cl A	Common and Preferred Stock	7,205	7,302
Twitter Inc	Common and Preferred Stock	16,806	13,167
Tyco Intl PLC	Common and Preferred Stock	8,050	8,327
United Parcel Service Inc Cl B	Common and Preferred Stock	8,499	8,990
UnitedHealth Group Inc	Common and Preferred Stock	28,178	28,555
Vertex Pharmaceuticals Inc	Common and Preferred Stock	3,576	3,291
Visa Inc Class A	Common and Preferred Stock	11,239	11,225
VMWare Inc Class A	Common and Preferred Stock	8,402	8,089
Walt Disney Co	Common and Preferred Stock	8,812	9,084
Weatherford Intl PLC	Common and Preferred Stock	6,676	7,865
Western Digital Corp	Common and Preferred Stock	13,358	10,840
Xilinx Inc	Common and Preferred Stock	5,082	4,936
Yum Brands Inc	Common and Preferred Stock	7,500	8,264
Zoetis Inc Cl A	Common and Preferred Stock	12,813	12,134
U.S. Treasury Bills	Treasury Bills	3,600,000	
U.S. Treasury Notes	Treasury Bills		235,000
Vanguard Short Term Corporate	Mutual Fund	35,423	
Vanguard Growth Index Fund Signal Shares	Mutual Fund	5,082	699,119

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets Acquired and Disposed Within Year
EIN - 34-0122750

June 30, 2016

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(b) DESCRIPTION OF INVESTMENT ¹	(d) PROCEEDS OF DISPOSITION	
		(c) COSTS OF ACQUISITIONS	
Federated Inv Prime Obligation	Money Market Fund	4,766,335	4,089,605
		<u>\$ 10,152,076</u>	<u>\$ 6,782,715</u>

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
Acadia Healthcare Company	37	Common and Preferred Stock	\$ 2,898	\$ 2,068	\$ (830)
Acorda Therapeutics Inc	111	Common and Preferred Stock	3,700	3,791	91
Acuity Brands Inc	29	Common and Preferred Stock	5,219	5,695	476
Advisory Board Company	55	Common and Preferred Stock	3,007	1,996	(1,011)
Alder Biopharmaceuticals	61	Common and Preferred Stock	3,231	1,240	(1,991)
Anacor Pharmaceuticals	67	Common and Preferred Stock	5,188	4,558	(630)
Ansys Inc	27	Common and Preferred Stock	2,463	2,356	(107)
Artisan Partners Asset Management Inc	41	Common and Preferred Stock	1,905	1,126	(779)
Aspen Technology Inc	79	Common and Preferred Stock	3,598	2,623	(975)
Bright Horizon Family Solutions Inc	34	Common and Preferred Stock	1,965	2,153	188
Brunswick Corp	71	Common and Preferred Stock	3,611	3,074	(537)
Buffalo Wild Wings Inc	12	Common and Preferred Stock	1,880	1,909	29
Cavium Inc	121	Common and Preferred Stock	8,326	6,907	(1,419)
Centene Corp Del	102	Common and Preferred Stock	8,201	5,893	(2,308)
Chart Industries Inc	51	Common and Preferred Stock	1,823	848	(975)
Chemtura Corp New	77	Common and Preferred Stock	2,180	1,910	(270)
Chuys Holdings Inc	84	Common and Preferred Stock	2,250	2,634	384
Cognex Corp	129	Common and Preferred Stock	6,205	4,803	(1,402)
Coherent Inc	70	Common and Preferred Stock	4,444	5,923	1,479
Colfax Corp	112	Common and Preferred Stock	5,169	2,861	(2,308)
Cornerstone OnDemand Inc	65	Common and Preferred Stock	2,262	1,786	(476)
Cracker Barrel Old Country Store Inc	14	Common and Preferred Stock	2,088	2,052	(36)
Demandware Inc	31	Common and Preferred Stock	2,203	1,029	(1,174)
Diamondback Energy Inc	32	Common and Preferred Stock	2,412	2,255	(157)
Dominos Pizza	35	Common and Preferred Stock	3,969	4,119	150
Electronics For Imaging Inc	39	Common and Preferred Stock	1,697	1,531	(166)
Enanta Pharmaceuticals	50	Common and Preferred Stock	2,250	1,439	(811)
Enstar Group Ltd	13	Common and Preferred Stock	2,014	2,009	(5)
Expedia Inc	21	Common and Preferred Stock	2,296	2,208	(88)
Finisar Corp	144	Common and Preferred Stock	2,573	2,015	(558)
Fortinet Inc	190	Common and Preferred Stock	7,853	5,043	(2,810)
Genesco Inc	125	Common and Preferred Stock	8,254	8,187	(67)
Geo Group Inc	132	Common and Preferred Stock	4,509	3,737	(772)
Geospace Technologies Corp	52	Common and Preferred Stock	1,199	502	(697)
Guidewire Software Inc	46	Common and Preferred Stock	2,435	2,219	(216)
Hain Celestial Group Inc	67	Common and Preferred Stock	4,413	2,443	(1,970)
Healthsouth Corp	60	Common and Preferred Stock	2,764	1,975	(789)
Hexcel Corp	89	Common and Preferred Stock	4,427	3,693	(734)
HMS Holdings Corp	165	Common and Preferred Stock	2,583	1,997	(586)
Houghton Mifflin Harcourt Company	111	Common and Preferred Stock	2,797	1,947	(850)
Huntsman Corp	247	Common and Preferred Stock	5,451	2,288	(3,163)
Intrawest Resorts Holding Inc	143	Common and Preferred Stock	1,662	1,174	(488)
IPG Photonics Corp	46	Common and Preferred Stock	3,918	3,771	(147)
Jetblue Airways Corp	289	Common and Preferred Stock	6,000	6,598	598
Landstar System Inc	53	Common and Preferred Stock	3,544	3,126	(418)
Lifelock Inc	149	Common and Preferred Stock	2,444	1,584	(860)
Madden Steven Limited	133	Common and Preferred Stock	5,690	4,549	(1,141)
Manhattan Associates Inc	51	Common and Preferred Stock	3,042	2,798	(244)
Martin Marietta Materials Inc	32	Common and Preferred Stock	4,528	4,418	(110)
Medassets	136	Common and Preferred Stock	3,000	4,264	1,264
Medidata Solutions Inc	40	Common and Preferred Stock	4,128	1,263	(2,865)
MGIC Investment Corp	267	Common and Preferred Stock	2,922	1,784	(1,138)
Natus Med Inc	115	Common and Preferred Stock	4,894	4,125	(769)
Neurocrine Biosciences	51	Common and Preferred Stock	2,436	1,870	(566)
Nutrisystem Inc	104	Common and Preferred Stock	2,588	2,383	(205)

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
Ophthotech Corp	51	Common and Preferred Stock	2,655	2,335	(320)
Parexel Intl Corp	31	Common and Preferred Stock	1,994	1,797	(197)
Pinnacle Foods Inc	49	Common and Preferred Stock	4,964	2,045	(2,919)
Portola Pharmaceuticals	63	Common and Preferred Stock	2,870	2,073	(797)
Prestige Brands Holdings Inc	68	Common and Preferred Stock	3,144	3,337	193
Proassurance Corp	39	Common and Preferred Stock	1,802	1,984	182
Proofpoint Inc	86	Common and Preferred Stock	5,476	3,913	(1,563)
Proto Labs Inc	21	Common and Preferred Stock	1,417	1,344	(73)
PTC Inc	116	Common and Preferred Stock	4,758	3,512	(1,246)
Qorvo Inc	40	Common and Preferred Stock	3,211	1,653	(1,558)
Quaker Chemical Corp	45	Common and Preferred Stock	3,998	3,237	(761)
Qualys Inc	72	Common and Preferred Stock	2,905	1,678	(1,227)
Realpage Inc	69	Common and Preferred Stock	1,316	1,236	(80)
RSP Permian Inc	133	Common and Preferred Stock	3,739	2,702	(1,037)
Sage Therapeutics Inc	48	Common and Preferred Stock	1,752	1,556	(196)
Sotheby's Class A	51	Common and Preferred Stock	2,307	1,237	(1,070)
Stifel Financial Corp	113	Common and Preferred Stock	6,525	3,168	(3,357)
Synovus Financial Corp	96	Common and Preferred Stock	3,810	2,551	(1,259)
Team Health Holdings	51	Common and Preferred Stock	5,422	1,944	(3,478)
Teradyne Inc	53	Common and Preferred Stock	1,022	991	(31)
Thermon Group Hldgs Inc	136	Common and Preferred Stock	3,274	2,277	(997)
Trex Company Inc	49	Common and Preferred Stock	2,422	1,968	(454)
Tumi Holdings Inc	169	Common and Preferred Stock	3,468	3,051	(417)
Two Harbors Invst Corp	246	Common and Preferred Stock	2,396	1,865	(531)
Ultimate Software Group Inc	36	Common and Preferred Stock	5,916	5,882	(34)
UMB Financial Corp	28	Common and Preferred Stock	1,597	1,370	(227)
Universal Electrs Inc	111	Common and Preferred Stock	5,532	5,996	464
VEECO Instruments Inc	143	Common and Preferred Stock	4,110	2,368	(1,742)
Vitamin Shoppe Inc	133	Common and Preferred Stock	4,957	3,678	(1,279)
Wabco Holdings Inc	38	Common and Preferred Stock	4,701	3,551	(1,150)
Waste Connections Inc	159	Common and Preferred Stock	7,492	9,660	2,168
WebMD Health Corp	34	Common and Preferred Stock	1,506	1,788	282
West Pharmaceutical Services Inc	57	Common and Preferred Stock	2,846	3,381	535
Whitewave Foods Company	78	Common and Preferred Stock	5,914	2,958	(2,956)
Woodward Inc	33	Common and Preferred Stock	1,815	1,528	(287)
Zeltiq Aesthetics Inc	82	Common and Preferred Stock	3,411	1,835	(1,576)
Zillow Group Inc	36	Common and Preferred Stock	1,041	758	(283)
Abiomed Inc	46	Common and Preferred Stock	4,077	3,798	(279)
Acadia Pharmaceutical	57	Common and Preferred Stock	2,555	1,114	(1,441)
Accelaron Pharma Inc	38	Common and Preferred Stock	1,780	1,000	(780)
Adeptus Health Inc	34	Common and Preferred Stock	1,499	1,574	75
Aimmune Therapeutics Inc	112	Common and Preferred Stock	1,486	1,821	335
Air Lease Corp	54	Common and Preferred Stock	1,802	1,549	(253)
Air Methods Corp	48	Common and Preferred Stock	3,329	3,216	(113)
Akebia Therapeutics Inc	174	Common and Preferred Stock	1,844	1,288	(556)
Atara Biotherapeutics Inc	65	Common and Preferred Stock	2,827	994	(1,833)
Builders Firstsource Inc	137	Common and Preferred Stock	1,822	984	(838)
Burlington Stores inc	68	Common and Preferred Stock	3,719	3,747	28
Caseys Genl Stores Inc	27	Common and Preferred Stock	3,209	2,927	(282)
Cubalmart	95	Common and Preferred Stock	2,637	2,873	236
Dermira Inc	73	Common and Preferred Stock	1,775	1,696	(79)
Dyax	74	Common and Preferred Stock	1,778	2,760	982
Equity One Inc	67	Common and Preferred Stock	1,807	1,833	26
Everi Hldgs Inc	421	Common and Preferred Stock	1,685	1,167	(518)
HSN Inc	30	Common and Preferred Stock	1,956	1,446	(510)
Imperva Inc	40	Common and Preferred Stock	2,613	1,650	(963)
Jack in the Box Inc	35	Common and Preferred Stock	2,941	2,358	(583)

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
KB Home	138	Common and Preferred Stock	1,761	1,395	(366)
Lexicon Pharmaceuticals	159	Common and Preferred Stock	1,630	1,421	(209)
Medicines Company	43	Common and Preferred Stock	1,832	1,433	(399)
Novavax Inc	332	Common and Preferred Stock	1,549	1,644	95
Nuvasive Inc	53	Common and Preferred Stock	2,913	2,090	(823)
Pool Corp	22	Common and Preferred Stock	1,804	1,789	(15)
PRA Health Sciences Inc	49	Common and Preferred Stock	2,036	2,010	(26)
Seritage Growth Properties	40	Common and Preferred Stock	1,581	1,640	59
Steris PLC	38	Common and Preferred Stock	2,820	2,395	(425)
Tyler Technologies Inc	15	Common and Preferred Stock	1,949	1,802	(147)
Ultragenyx Pharmaceutical Inc	16	Common and Preferred Stock	2,085	982	(1,103)
American Software Inc Class A	657	Common and Preferred Stock	6,242	6,322	80
Artisan Partners Asset Mgmt Inc	377	Common and Preferred Stock	15,862	10,373	(5,489)
Cabot Microelectronics	221	Common and Preferred Stock	10,411	8,230	(2,181)
Cass Information Systems	255	Common and Preferred Stock	14,336	12,835	(1,501)
CEB Inc	211	Common and Preferred Stock	18,370	11,119	(7,251)
Cheesecake Factory	291	Common and Preferred Stock	15,870	14,767	(1,103)
Cinemark Holdings	338	Common and Preferred Stock	17,613	14,035	(3,578)
Core Laboratories	101	Common and Preferred Stock	11,167	10,761	(406)
First Cash Financial Services Inc	229	Common and Preferred Stock	10,440	9,350	(1,090)
G & K Services Inc	133	Common and Preferred Stock	9,079	8,830	(249)
Graco	200	Common and Preferred Stock	14,206	15,467	1,261
Heartland Payment System	169	Common and Preferred Stock	9,134	15,264	6,130
Henry Jack & Assoc Inc	237	Common and Preferred Stock	15,334	19,329	3,995
Monotype Imaging Holdings Inc	486	Common and Preferred Stock	11,588	11,842	254
National Beverage Corp	449	Common and Preferred Stock	10,098	17,079	6,981
Primerica	286	Common and Preferred Stock	12,811	12,120	(691)
Questar Corp	663	Common and Preferred Stock	13,863	16,536	2,673
R L I Corp	198	Common and Preferred Stock	16,959	12,535	(4,424)
RBC Bearings	174	Common and Preferred Stock	12,486	10,765	(1,721)
Sun Hydraulics Inc	134	Common and Preferred Stock	7,241	5,530	(1,711)
Village Super Mkt Inc	158	Common and Preferred Stock	5,007	3,881	(1,126)
WD 40 Company	129	Common and Preferred Stock	11,244	13,909	2,665
First Finl Bankshares Inc	313	Common and Preferred Stock	8,366	8,200	(166)
HFF Inc	210	Common and Preferred Stock	7,295	5,186	(2,109)
RE/MAX Holdings Inc	242	Common and Preferred Stock	9,209	8,069	(1,140)
Patterson Companies, Inc.	319	Common and Preferred Stock	15,111	14,263	(848)
Syntel, Inc.	251	Common and Preferred Stock	11,917	11,223	(694)
Bank of Hawaii Corporation	222	Common and Preferred Stock	14,803	13,754	(1,049)
Landstar System Inc.	226	Common and Preferred Stock	15,113	13,373	(1,740)
Badger Meter Inc.	203	Common and Preferred Stock	12,888	13,202	314
Cognex Corporation	180	Common and Preferred Stock	8,658	6,706	(1,952)
Computer Services, Inc.	177	Common and Preferred Stock	7,832	6,372	(1,460)
Abbott Laboratories	760	Common and Preferred Stock	34,056	30,402	(3,654)
Accenture PLC Ireland - Class A New	610	Common and Preferred Stock	69,214	65,335	(3,879)
American Express Company	331	Common and Preferred Stock	23,130	19,644	(3,486)
Archer Daniels Midland Company	684	Common and Preferred Stock	26,931	25,834	(1,097)
California Resources Corp	1	Common and Preferred Stock	4	1	(3)
California Resources Corp New CRC	2	Common and Preferred Stock	119	31	(88)
Chubb LTD	248	Common and Preferred Stock	26,642	29,602	2,960
CitiGroup Inc New C	476	Common and Preferred Stock	20,172	19,735	(437)
Comcast Corp New CL A Special	735	Common and Preferred Stock	43,739	44,001	262
Cummins Inc	120	Common and Preferred Stock	11,094	12,752	1,658
CVS Health Corp	390	Common and Preferred Stock	48,946	39,312	(9,634)
Danaher Corp	563	Common and Preferred Stock	49,508	51,521	2,013
Delphi Automotive PLC	260	Common and Preferred Stock	24,955	18,851	(6,104)
Eaton Corp PLC	354	Common and Preferred Stock	21,853	21,786	(67)

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
EOG Resources Inc	390	Common and Preferred Stock	29,630	29,509	(121)
Fidelity National Information Services Inc	654	Common and Preferred Stock	43,788	41,096	(2,692)
Franklin Resources Inc	733	Common and Preferred Stock	32,493	27,334	(5,159)
General Mills Inc	746	Common and Preferred Stock	42,547	45,945	3,398
Goldman Sachs Group Inc	283	Common and Preferred Stock	52,714	42,149	(10,565)
Honeywell Intl Inc	300	Common and Preferred Stock	38,865	32,712	(6,153)
Illinois Tool Works Inc	319	Common and Preferred Stock	29,726	31,433	1,707
Intl Business Machines Corp	106	Common and Preferred Stock	16,006	15,392	(614)
Johnson & Johnson	518	Common and Preferred Stock	52,126	55,528	3,402
Johnson Controls Inc	403	Common and Preferred Stock	24,238	15,435	(8,803)
JPMorgan Chase & Company	1,295	Common and Preferred Stock	86,085	75,304	(10,781)
Medtronic PLC	516	Common and Preferred Stock	43,740	39,329	(4,411)
Merck & Company Inc New	869	Common and Preferred Stock	47,463	44,911	(2,552)
Metlife Inc	793	Common and Preferred Stock	39,719	34,297	(5,422)
Monsanto Company New	278	Common and Preferred Stock	26,924	25,664	(1,260)
NASDAQ OMX Group Inc	547	Common and Preferred Stock	29,633	36,384	6,751
Nestle S A Spnsd ADR Repstg Reg SHS	441	Common and Preferred Stock	31,551	32,294	743
Northrop Grumman Corp	269	Common and Preferred Stock	46,187	51,534	5,347
Occidental Petroleum Corp	430	Common and Preferred Stock	32,082	30,009	(2,073)
Pentair PLC	90	Common and Preferred Stock	6,188	3,992	(2,196)
Pfizer Inc	1,276	Common and Preferred Stock	40,849	37,042	(3,807)
Philip Morris Intl Inc	812	Common and Preferred Stock	68,750	79,481	10,731
PNC Financial Services Group Inc	212	Common and Preferred Stock	18,329	17,794	(535)
PPG Industries Inc	528	Common and Preferred Stock	55,503	56,561	1,058
Prudential Financial, Inc.	210	Common and Preferred Stock	16,775	15,042	(1,733)
Schlumberger LTD	495	Common and Preferred Stock	38,507	36,579	(1,928)
State Street Corp	248	Common and Preferred Stock	17,126	14,004	(3,122)
Target Corp	400	Common and Preferred Stock	32,209	33,012	803
Texas Instruments Inc	745	Common and Preferred Stock	39,745	41,764	2,019
Thermo Fisher Scientific Inc	375	Common and Preferred Stock	28,039	29,649	1,610
Time Warner Inc New	328	Common and Preferred Stock	27,086	23,249	(3,837)
Travelers Companies Inc	501	Common and Preferred Stock	50,520	57,263	6,743
Tyco Intl PLC	136	Common and Preferred Stock	15,238	4,168	(11,070)
U S Bancorp De New	389	Common and Preferred Stock	16,270	15,626	(644)
Union Pacific Corp	211	Common and Preferred Stock	16,989	16,844	(145)
United Technologies Corp	477	Common and Preferred Stock	49,785	46,512	(3,273)
Verizon Communications Inc	832	Common and Preferred Stock	40,162	44,107	3,945
Wells Fargo & Co New	1,543	Common and Preferred Stock	81,918	75,606	(6,312)
Xcel Energy Inc	250	Common and Preferred Stock	9,354	10,243	889
3M Company	124	Common and Preferred Stock	19,302	20,217	915
Aberdeen Asset Mgmt PLC ADR	748	Common and Preferred Stock	9,601	4,922	(4,679)
Allianz SE Sponsored ADR Repstg 1/10 Sh	728	Common and Preferred Stock	11,648	10,781	(867)
Amadeus IT Hldg S A ADS	190	Common and Preferred Stock	7,604	7,638	34
Amcov Limited ADR New	359	Common and Preferred Stock	15,098	14,557	(541)
Baidu Inc Sponsored ADR Repstg Ord Shares Class A	53	Common and Preferred Stock	11,991	8,526	(3,465)
Brambles LTD Sponsored ADR	335	Common and Preferred Stock	7,550	5,661	(1,889)
BRF S A Sponsored ADR	346	Common and Preferred Stock	7,007	4,862	(2,145)
British Amern Tobacco PLC Spons ADR 25P	137	Common and Preferred Stock	14,830	14,845	15
Broadcom LTD	94	Common and Preferred Stock	15,876	12,121	(3,755)
Bunzl PLC Sponsored ADR New	217	Common and Preferred Stock	5,998	5,776	(222)
Canadian National Railway Company	140	Common and Preferred Stock	8,085	7,991	(94)
Carlsberg AS Sponsored ADR	693	Common and Preferred Stock	12,633	12,522	(111)
Cenovus Energy Inc	377	Common and Preferred Stock	5,620	4,001	(1,619)
Cielo S A Sponsored ADR	477	Common and Preferred Stock	8,399	3,754	(4,645)
CK Hutchinson Holdings LTD ADR	1,166	Common and Preferred Stock	32,165	14,225	(17,940)
Coca Cola Amatil LTD Sponsored ADR	478	Common and Preferred Stock	3,336	2,930	(406)
Compagnie Financiere Richemont AG Switzerland ADR	1,256	Common and Preferred Stock	9,110	7,963	(1,147)

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
Compass Group PLC Sponsored ADR New June2014	658	Common and Preferred Stock	11,015	11,495	480
Denso Corp ADR	285	Common and Preferred Stock	6,601	5,272	(1,329)
Deutsche Boerse ADR	1,411	Common and Preferred Stock	11,780	12,177	397
Deutsche Post AG Sponsored ADR	258	Common and Preferred Stock	7,493	6,078	(1,415)
Ericsson Telephone New CL B ADR	1,224	Common and Preferred Stock	12,779	11,289	(1,490)
Fanuc Corp ADR	192	Common and Preferred Stock	5,799	4,829	(970)
Fomento Econ Mex S A B Spons ADR Rep Unit 1	74	Common and Preferred Stock	6,669	7,044	375
Gefinge AB ADR	429	Common and Preferred Stock	10,312	9,498	(814)
Great Wall MTR Company LTD ADR	698	Common and Preferred Stock	10,357	5,134	(5,223)
Groupe CGI Inc Class A Sub Voting	395	Common and Preferred Stock	15,298	16,535	1,237
Grupo Televisa Sa De Cv GDR Reptsg Ordinary Part CT	410	Common and Preferred Stock	14,882	10,259	(4,623)
Industrial & Commercial BK of China Asia ADR	524	Common and Preferred Stock	10,787	5,303	(5,484)
Japan Tobacco Inc ADR	610	Common and Preferred Stock	10,801	12,064	1,263
Julius Baer Group LTD	1,113	Common and Preferred Stock	11,846	8,926	(2,920)
Kasikornbank Public Company LTD ADR	558	Common and Preferred Stock	12,611	10,764	(1,847)
Kingfisher PLC Sponsored ADR Par 15 5/7 Pence	1,036	Common and Preferred Stock	11,298	9,717	(1,581)
Komatsu LTD Spons ADR New	396	Common and Preferred Stock	7,954	6,150	(1,804)
Lloyds Banking Group PLC Sponsored ADR	2,013	Common and Preferred Stock	10,662	7,207	(3,455)
Novartis AG Sponsored ADR	77	Common and Preferred Stock	7,572	5,676	(1,896)
Novo Nordisk AS ADR	118	Common and Preferred Stock	8,050	6,128	(1,922)
Prada S P A ADR	526	Common and Preferred Stock	5,076	3,061	(2,015)
Prosiebensat 1 Media AG ADR	822	Common and Preferred Stock	10,166	10,427	261
PT Bank Mandiri Persero TBK	796	Common and Preferred Stock	10,099	5,397	(4,702)
Publicis SA New Sponsored ADR	791	Common and Preferred Stock	14,681	12,324	(2,357)
RELX PLC Spon ADR	1,022	Common and Preferred Stock	16,605	17,745	1,140
Roche Holding Limited Sponsored ADR	446	Common and Preferred Stock	15,460	14,325	(1,135)
Royal Dutch Shell PLC Sponsored ADR Repstg B Share	189	Common and Preferred Stock	10,839	8,430	(2,409)
SAP SE Spons ADR	174	Common and Preferred Stock	12,220	13,410	1,190
Schneider Electric SE ADR	1,073	Common and Preferred Stock	14,278	12,030	(2,248)
Sky PLC Sponsored ADR	352	Common and Preferred Stock	23,056	20,203	(2,853)
Smith & Nephew PLC New Spons ADR	379	Common and Preferred Stock	12,925	12,360	(565)
Suncor Energy Inc New	384	Common and Preferred Stock	10,568	9,105	(1,463)
Swatch Group AG	330	Common and Preferred Stock	6,409	5,552	(857)
Syngenta AG Sponsored ADR	146	Common and Preferred Stock	11,915	11,741	(174)
Taiwan Semiconductor Manufacturing Company	584	Common and Preferred Stock	12,921	13,626	705
Teva Pharmaceutical Inds LTD ADR	349	Common and Preferred Stock	23,049	20,153	(2,896)
Toyota Motor Corp Sponsored ADR	73	Common and Preferred Stock	9,764	7,737	(2,027)
UBS Group AG	724	Common and Preferred Stock	14,531	10,853	(3,678)
Unilever N W New York Shares New	196	Common and Preferred Stock	8,201	8,428	227
United Overseas BK LTD Spons ADR	330	Common and Preferred Stock	11,364	8,071	(3,293)
WH Group LTD ADR	1,171	Common and Preferred Stock	15,510	13,577	(1,933)
WPP PLC New ADR	152	Common and Preferred Stock	19,275	15,886	(3,389)
Yahoo Japan Corp ADR	1,609	Common and Preferred Stock	12,789	12,453	(336)
Adobe Systems Inc Delaware	220	Common and Preferred Stock	17,642	19,241	1,599
ADT Corp	134	Common and Preferred Stock	4,498	5,373	875
Aetna Inc New	168	Common and Preferred Stock	17,947	18,786	839
Akamai Technologies	506	Common and Preferred Stock	31,099	27,987	(3,112)
Alexion Pharmaceuticals	69	Common and Preferred Stock	9,804	8,893	(911)
Allergan PLC	117	Common and Preferred Stock	34,667	31,636	(3,031)
Alphabet Inc CI C	38	Common and Preferred Stock	22,836	28,076	5,240
Alphabet Inc CI A	43	Common and Preferred Stock	26,451	32,701	6,250
Amazon.com Inc	74	Common and Preferred Stock	39,358	42,079	2,721
AMC Networks Inc CL A	123	Common and Preferred Stock	9,347	8,040	(1,307)
American Express Company	269	Common and Preferred Stock	18,276	15,973	(2,303)
Anadarko Petroleum Corp	836	Common and Preferred Stock	44,416	41,519	(2,897)
Anheuser Busch Inbev SA/NV	197	Common and Preferred Stock	23,158	22,991	(167)

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
Apple Inc	229	Common and Preferred Stock	27,185	24,057	(3,128)
Autodesk Inc	406	Common and Preferred Stock	20,599	22,913	2,314
Biogen Inc	207	Common and Preferred Stock	69,203	50,893	(18,310)
Blackrock Inc	82	Common and Preferred Stock	27,073	27,335	262
Bristol Myers Squibb Company	276	Common and Preferred Stock	17,965	17,159	(806)
Broadcom Corp Class A	208	Common and Preferred Stock	25,723	30,818	5,095
Cameron Intl Corp	162	Common and Preferred Stock	20,053	10,838	(9,215)
Celgene Corp	290	Common and Preferred Stock	32,250	27,854	(4,396)
Citrix Systems Inc	343	Common and Preferred Stock	33,698	26,181	(7,517)
CME Group Inc Class A	85	Common and Preferred Stock	7,910	7,721	(189)
Coca-Cola Company	461	Common and Preferred Stock	18,780	20,751	1,971
Comcast Corp New CL A Special	1,328	Common and Preferred Stock	78,591	79,416	825
Cree Inc	572	Common and Preferred Stock	16,044	16,748	704
CVS Health Corp	367	Common and Preferred Stock	37,445	36,993	(452)
Discovery Communications Inc New Series A	368	Common and Preferred Stock	10,543	10,522	(21)
Dolby Laboratories Inc	178	Common and Preferred Stock	7,058	7,106	48
Eaton Corp PLC	277	Common and Preferred Stock	17,630	17,051	(579)
Ebay Inc	505	Common and Preferred Stock	23,574	11,964	(11,610)
Ecolab Inc	195	Common and Preferred Stock	21,264	20,777	(487)
Facebook Inc Cl A	229	Common and Preferred Stock	21,561	25,606	4,045
Fluor Corp New	290	Common and Preferred Stock	14,700	15,422	722
Freeport McMoran Inc	1,387	Common and Preferred Stock	16,343	14,147	(2,196)
General Electric Company	689	Common and Preferred Stock	18,968	20,858	1,890
Grainger W W Inc	91	Common and Preferred Stock	20,934	20,275	(659)
Home Depot Inc	229	Common and Preferred Stock	26,769	29,661	2,892
Immunogen Inc	327	Common and Preferred Stock	3,821	2,327	(1,494)
Ionis Pharmaceuticals	296	Common and Preferred Stock	12,354	10,763	(1,591)
Johnson & Johnson	263	Common and Preferred Stock	26,489	28,185	1,696
L3 Communications Hldgs Inc	226	Common and Preferred Stock	26,106	26,624	518
Liberty Broadband Corp Ser A	24	Common and Preferred Stock	1,217	1,336	119
Liberty Broadband Corp Ser C	48	Common and Preferred Stock	2,439	2,663	224
Liberty Interactive Corp QVC Group Ser A	538	Common and Preferred Stock	14,515	13,472	(1,043)
Liberty Interactive Corp Ventures Ser A	75	Common and Preferred Stock	2,866	2,803	(63)
Liberty Media Corp Cl A	98	Common and Preferred Stock	3,514	3,747	233
Liberty Media Corp Del Ser C	195	Common and Preferred Stock	6,921	7,185	264
Linkedin Corp Cl A	30	Common and Preferred Stock	5,263	3,304	(1,959)
Medtronic PLC	187	Common and Preferred Stock	14,097	14,251	154
Microsoft Corp	700	Common and Preferred Stock	32,812	37,862	5,050
Monsanto Company NEW	200	Common and Preferred Stock	20,120	18,197	(1,923)
NASDAQ OMX Group Inc	252	Common and Preferred Stock	13,654	16,753	3,099
National Oilwell Varco Inc	165	Common and Preferred Stock	6,757	5,493	(1,264)
Nike Inc Cl B	182	Common and Preferred Stock	9,830	10,670	840
Now Inc	306	Common and Preferred Stock	5,623	5,638	15
Nuance Communication Inc	532	Common and Preferred Stock	9,731	10,396	665
Nucor Corp	372	Common and Preferred Stock	15,816	16,871	1,055
Paypal Holdings Inc	554	Common and Preferred Stock	20,861	21,964	1,103
Pentair PLC	103	Common and Preferred Stock	6,293	5,375	(918)
Red Hat Inc	304	Common and Preferred Stock	22,251	22,214	(37)
Regeneron Pharmaceuticals Inc	30	Common and Preferred Stock	14,016	10,748	(3,268)
Rockwell Collins Inc De	210	Common and Preferred Stock	18,960	18,870	(90)
Sandisk Corp	373	Common and Preferred Stock	23,609	28,422	4,813
Schlumberger LTD	341	Common and Preferred Stock	34,448	25,223	(9,225)
Schwab Charles Corp New	574	Common and Preferred Stock	16,963	15,705	(1,258)
Seagate Technology PLC	729	Common and Preferred Stock	29,673	25,326	(4,347)
Starz Ser A	98	Common and Preferred Stock	3,609	2,771	(838)
TE Connectivity LTD	474	Common and Preferred Stock	29,201	28,495	(706)
Texas Instruments	320	Common and Preferred Stock	16,680	18,004	1,324

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4j
Schedule of Reportable Transactions - Series of Transaction > 5% Transactions
EIN - 34-0122750

June 30, 2016

Note: As the Plan is in the process of terminating, the investments were liquidated beginning in February 2016. These transactions represent all categories.

(a) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	(b) DESCRIPTION OF INVESTMENT ¹	(c) COSTS OF ACQUISITIONS	(d) PROCEEDS OF DISPOSITIONS	REALIZED GAIN/ (LOSS)
Thermo Fisher Scientific Inc	195	Common and Preferred Stock	25,405	26,756	1,351
Twenty First Century Fox Inc Cl A	540	Common and Preferred Stock	16,318	15,165	(1,153)
Twitter Inc	780	Common and Preferred Stock	16,806	13,167	(3,639)
Tyco Intl PLC	498	Common and Preferred Stock	18,401	18,109	(292)
United Parcel Service Inc Cl B	232	Common and Preferred Stock	22,551	23,974	1,423
UnitedHealth Group Inc	617	Common and Preferred Stock	75,148	75,941	793
Vertex Pharmaceuticals Inc	114	Common and Preferred Stock	12,524	8,725	(3,799)
Visa Inc Class A	410	Common and Preferred Stock	32,727	29,884	(2,843)
VMWare Inc Class A	282	Common and Preferred Stock	18,948	14,347	(4,601)
Walt Disney Co	244	Common and Preferred Stock	26,389	24,092	(2,297)
Weatherford Intl PLC	2,795	Common and Preferred Stock	28,088	20,937	(7,151)
Western Digital Corp	234	Common and Preferred Stock	13,358	10,840	(2,518)
Xilinx Inc	337	Common and Preferred Stock	15,327	15,899	572
Yum Brands Inc	280	Common and Preferred Stock	23,264	22,035	(1,229)
Zoetis Inc Cl A	587	Common and Preferred Stock	26,459	23,431	(3,028)
Vanguard Growth Index Fund Signal Shares	12,066	Mutual Fund	720,103	699,119	(20,984)
Federated Inv Prime Obligation	4,089,605	Money Market Fund	4,089,605	4,089,605	-
U.S. Treasury Bills	3,600,000	U.S. Government Security	3,590,620		
U.S. Treasury Bonds	235,000	U.S. Government Security	238,782	235,000	(3,782)
			<u>\$ 13,715,683</u>	<u>\$ 9,750,758</u>	<u>\$ (374,305)</u>

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

SCHEDULE SB ATTACHMENT

Line 26 - Schedule of Active Participant Data

Plan Name: The Burger Iron Company Employees Retirement Plan

EIN/PN: 34-0122750/002

Valuation Date: July 1, 2015

Compensation is show below only for cells where the counts are greater than 20.

Att. Age:	Years of Credited Service													Total
	Under	1	2	3	4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Up	
Under	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 to	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 to	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 to	-	-	-	-	-	1	-	-	-	-	-	-	-	1
39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 to	-	-	-	-	-	-	-	1	-	-	-	-	-	1
44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 to	-	-	-	-	-	-	1	-	-	-	-	-	-	1
49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 to	-	-	-	-	-	-	-	-	1	2	-	-	-	3
54	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 to	-	-	-	-	-	-	-	-	-	3	1	3	-	7
59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 to	-	-	-	-	-	-	-	1	1	2	-	1	1	6
64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 to	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 &	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	1	1	2	2	8	1	4	1	20
	-	-	-	-	-	-	-	-	-	-	-	-	-	-

ACTUARIAL ASSUMPTIONS

Valuation Census Date Census data was provided by the Plan Sponsor as of July 01, 2015. We have reviewed the data for consistency and have no reason to doubt its substantial accuracy.

Valuation Interest Rates IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (Mar).

24-Month Segment Rates		
	Unadjusted	Limited to 25 Year Corridor
Segment I:	1.25%	4.72%
Segment II:	4.08%	6.11%
Segment III:	5.15%	6.81%

The "Limited to 25 Year Corridor" rates are adjusted by the applicable maximum and applicable minimum percentages of the 25-year average segment rates, as set forth in the Highway and Transportation Funding Act of 2014 ('HATFA-14') for use in Minimum Required Contribution calculations. The IRS Maximum Deductible Limit Calculations use the rates from the "Unadjusted" column above.

The Effective Interest Rate (EIR) for the 2015 Plan Year was 6.16%. For the prior Plan year, the EIR was 6.39%.

The EIR is the single rate of interest which, if used to determine the Funding Target, would equal the Funding Target determined using the plan sponsor's above elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

Mortality Table Elected IRS Prescribed Mortality with Separate Annuitant and Non-Annuitant Rates, for Males and Females for the Current Plan Year.

Valuation Assets Per IRS Notice 2009-22, Actuarial Value of Assets is determined by averaging assets over a two year period, using 3 annual determination dates, adjusted for expected earnings and cashflows. A long-term rate of return of 8.00%, limited to be no greater than the third segment rate of 6.99%, is used. AVA is held to a minimum of 90% and a maximum of 110% of Fair Market Value.

Expenses Administrative expenses were assumed to equal actual expenses in the prior year. Under this assumption, expenses of \$44,391 were included in the Normal Cost.

ACTUARIAL ASSUMPTIONS

Salary Scale	None. Plan accruals are Frozen.																								
Taxable Wage Base Increases	The Social Security Taxable Wage Base is assumed to increase at 3.00% per year.																								
Inflation	The consumer price index is assumed to increase at 3.00% per year.																								
Marriage	100% of Males and 100% of Females are assumed to be married. Females are assumed to be 3 years younger than males. This assumption is expected to reflect actual plan experience but a formal analysis has not been conducted due to the lack of credible experience.																								
Retirement Rates	Retirement was assumed at the plan's Normal Retirement Age. 100% of future retirements are assumed to take a life annuity in the Plan's Normal Form. The valuation of participants in pay status is based on the actual form of payment elected by the participant, as provided in the census data.																								
Withdrawal Rates	The QAW(M) WYATT 255 Table for males, and the QAW(F) WYATT 255 Table for females. Below is a table of representative rates. <table><tr><th>Age</th><th>Rates (M)</th><th>Rates (F)</th></tr><tr><td>20</td><td>0.149426</td><td>0.249426</td></tr><tr><td>25</td><td>0.099294</td><td>0.149426</td></tr><tr><td>30</td><td>0.069077</td><td>0.099294</td></tr><tr><td>35</td><td>0.048720</td><td>0.069077</td></tr><tr><td>40</td><td>0.028137</td><td>0.048720</td></tr><tr><td>45</td><td>0.016664</td><td>0.028137</td></tr><tr><td>50</td><td>0.003968</td><td>0.016664</td></tr></table> Commencement of future deferred vested participants is assumed paid as an annuity in the Plan's Normal Form. Commencement is assumed at this age 65 since there is not enough credible experience to assume otherwise.	Age	Rates (M)	Rates (F)	20	0.149426	0.249426	25	0.099294	0.149426	30	0.069077	0.099294	35	0.048720	0.069077	40	0.028137	0.048720	45	0.016664	0.028137	50	0.003968	0.016664
Age	Rates (M)	Rates (F)																							
20	0.149426	0.249426																							
25	0.099294	0.149426																							
30	0.069077	0.099294																							
35	0.048720	0.069077																							
40	0.028137	0.048720																							
45	0.016664	0.028137																							
50	0.003968	0.016664																							
Disability Incidence	None assumed.																								

ACTUARIAL ASSUMPTIONS

Disability Mortality

The Rev. Rul. 96-7 males dis. after 1994 Table for males, and the Rev. Rul. 96-7 females dis. after 1994 Table for females. Below is a table of representative rates.

Age	Rates (M)	Rates (F)
30	0.030661	0.014843
40	0.038373	0.020579
50	0.048004	0.027961
60	0.058118	0.037993
70	0.073284	0.051331
80	0.107113	0.080480

Changes in non-required assumptions since the prior valuation

Other than the ASC 960 assumptions noted above, the employee disability provisions were changed to reflect the absence of that benefit due to earlier Unoin contract negotiations.

ACTUARIAL METHODS

Minimum Funding Cost Method

The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued.

If a plan is frozen, there is no normal cost attributable to benefit accruals.

Maximum deductible contribution method

The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participant. The individual accrued liability for a participant is the sum of 1) the present value of the accrued benefit earned as of the valuation date taking into account service and/or pay as of the valuation date; plus 2) the present value of the accrued benefit expected to be earned because of any expected future compensation increases.

The individual normal cost for a participant is the sum of the present value of the benefit expected to accrue in the plan year being valued taking into account any expected future compensation increases.

ACTUARIAL METHODS

Asset Method

We used financial data submitted by the trustee as of the valuation date without further audit. This information was not be verified by a plan's actuary. We have reviewed the information for internal consistency, and we have no reason to doubt its substantial accuracy.

Per IRS Notice 2009-22, Actuarial Value of Assets is determined by averaging assets over a two year period, using 3 annual determination dates, adjusted for expected earnings and cashflows. A long-term rate of return of 8.00%, limited to be no greater than the third segment rate of 6.99%, is used. AVA is held to a minimum of 90% and a maximum of 110% of Fair Market Value.

The Burger Iron Company Employees' Retirement Income Plan

Schedule H line 4j – Reportable Transactions – >5% Transactions

See IQPA report

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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 07/01/2015 and ending 06/30/2016

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;">002</td> </tr> </table>	B Three-digit plan number (PN) ▶	002
B Three-digit plan number (PN) ▶	002		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B			
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500			

Part I Basic Information			
1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2015</u>		
2	Assets:		
	a Market value.....	2a	6,983,382
	b Actuarial value.....	2b	6,860,613
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	105	4,285,976
	b For terminated vested participants.....	27	943,286
	c For active participants.....	20	1,002,318
	d Total.....	152	6,231,580
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐		
	a Funding target disregarding prescribed at-risk assumptions.....	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate.....	5	6.16%
6	Target normal cost.....	6	44,391

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	SETH H. PITASKY, EA, MAAA, MSPA Signature of actuary SETH H. PITASKY, EA, MAAA, MSPA Type or print name of actuary CBIZ RETIREMENT PLAN SERVICES Firm name 6050 OAK TREE BLVD SUITE 500 CLEVELAND OH 44131 Address of the firm	 Date 1707321 Most recent enrollment number 216-447-9000 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2015
v. 150123

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	59,392
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	59,392
10 Interest on line 9 using prior year's actual return of <u>5.19%</u>	0	3,082
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		389,923
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.39%</u>		24,916
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		414,839
d Portion of (c) to be added to prefunding balance		414,839
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	477,313

Part III Funding Percentages

14 Funding target attainment percentage	14	102.43%
15 Adjusted funding target attainment percentage	15	110.09%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.20%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/13/2015	100,000	0			
10/16/2015	100,000	0			
01/15/2016	100,000	0			
Totals ▶			18(b)	300,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	294,876

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.72%	2nd segment: 6.11%	3rd segment: 6.81%
			☐ N/A, full yield curve used
b Applicable month (enter code)	21b		4
22 Weighted average retirement age	22		65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	44,391	
b Excess assets, if applicable, but not greater than line 31a	31b	44,391	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	294,876	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	294,876	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE SB ATTACHMENT

Line 19 - Discounted Employer Contributions

Plan Name: The Burger Iron Company Employees Retirement Plan
EIN/PN: 34-0122750/002
Valuation Date: July 1, 2015

Total Contributed: \$300,000.00 **Total Discounted to Valuation Date: \$294,876.00**

Date	Amount	Plan Year Beginning	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
07/13/2015	100,000	07/2015	6.16%	196			99,804
10/16/2015	100,000	07/2015	6.16%	1,737			98,263
01/15/2016	100,000	07/2015	6.16%	3,191			96,809

SCHEDULE SB ATTACHMENT

Line 22 - Weighted Average Retirement Age

Plan Name: The Burger Iron Company Employees Retirement Plan

EIN/PN: 34-0122750/002

Valuation Date: July 1, 2015

Each participant is assumed to retire at his/her normal retirement age of 65.

The Burger Iron Company Employees' Retirement Income Plan

Schedule H line 4i – Assets Acquired and Disposed Within Year

See IQPA report

SUMMARY of PLAN BENEFITS

Plan Effective Date	January 1, 1971. On October 31, 2011 the Plan was amended to permanently freeze accruals. The Plan had been temporarily frozen previously on September 1, 2008 as part of the contract with the Union. On December 9, 2015, the company amended the Plan in order for it to be Terminated as of April 1, 2016.
Eligibility Requirements	The first of the month coincident with or next following employment. Employees must belong to one of the following collective bargaining units in order to Participate: Local 768 International Union of Electrical, Radio and Machine Workers of America (BICO Dayton); Local 2019-1 United Steelworkers of America (BICO Akron); Local 2089, United Steelworkers of America (BICO Structural Steel). No new entrants are permitted after September 1, 2008.
Vesting	100% vesting upon earning 5 Years of Vesting Service.
Accrued Benefit Formula	Current Benefit Multipliers are \$22.00 (BICO Dayton), \$29.50 (BICO Akron), and \$28.00 (Burger Structural Steel). Benefit Multipliers for terminated participants are based on the units in effect on the date of termination. No new Accrued Benefits will be credited after September 1, 2008.
Credited Service	Service is measured on an elapsed time basis. For benefit purposes, service earned on and after September 1, 2008 will not be counted.
Vesting Service	Service is measured on an elapsed time basis.
Normal Retirement Age	Upon attainment of 65.
Early Retirement	<u>Eligibility:</u> Upon attainment of age 60 and completion of 10 Years of Service. <u>Benefit:</u> The accrued benefit is reduced 5/9% per month prior to Normal Retirement Age.
Disability Retirement	<u>Benefit:</u> None.

SUMMARY of PLAN BENEFITS

Pre-Retirement Death

Eligibility: Upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

Optional Forms

Benefits may be elected from:

- 50% and 75% Joint and Survivor
- Straight Life Annuity

Changes in Plan Benefits recognized since the last valuation

This valuation is the first to recognize that the disability benefit was removed by earlier contract negotiations with the Union.

The Burger Iron Company Employees' Retirement Income Plan
Schedule H - Line 4i
Schedule of Assets (Held at End of Year)
EIN - 34-0122750

June 30, 2016

(Unaudited)

(a)	(b) INDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT ¹	(d) COST OF INVESTMENTS	(e) CURRENT VALUE
	Money Market Funds			
*	First Merit Trust Company	Federated Inv Prime Oligation Fund, 760,442.19 units	\$ 760,442	\$ 760,576
	United States Treasury notes			
	United States Treasury notes	\$250,000 par value; 4.000% August 15, 2018	257,500	271,976
	United States Treasury notes	\$275,000 par value; 2.625% November 15, 2020	262,109	295,560
	Cash equivalents			
	United States Treasury bills	\$3,600,000 par value	3,590,620	3,593,592
	Mutual Funds			
	Vanguard Short Term Corp.	Mutual fund - 162,904.49 shares	1,753,938	1,757,567

\$ 6,679,271

* Party-In-Interest

¹ Including maturity date, rate of interest, collateral, par or maturity value, where applicable.