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

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 08/01/2015 and ending 07/31/2016

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 08/01/2009

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)
ARMSTRONG GARDEN CENTERS, INC.

2200 E ROUTE 66 STE 200
GLENDORA, CA 91740

2b Employer Identification Number (EIN) 95-3207663

2c Plan Sponsor's telephone number 626-914-1091

2d Business code (see instructions) 453990

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.	05/12/2017	MICHAEL D. KUNCE
	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 [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	903
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)**	735
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	979
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	160
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1141
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	3
f	Total. Add lines **6d** and **6e**.	**6f**	1144
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	461
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 08/01/2015 and ending 07/31/2016

A Name of plan
ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
ARMSTRONG GARDEN CENTERS, INC.

D Employer Identification Number (EIN)
95-3207663

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

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

1 Coverage Information:

(a) Name of insurance carrier
HARTFORD LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0974148	88072	GA-712095	461	08/01/2015	07/31/2016

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
25532	0

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

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

BANCWEST INVESTMENT SERVICES INC
13220 CALIFORNIA ST
OMAHA, NE 68154

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
25532			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	9768044

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP FUNDING AGREEMENT

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

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

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2015 or fiscal plan year beginning 08/01/2015 and ending 07/31/2016

A Name of plan
ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
ARMSTRONG GARDEN CENTERS, INC.

D Employer Identification Number (EIN)
95-3207663

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

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

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

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

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

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

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

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

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

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

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

(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)

MASSMUTUAL LIFE INSURANCE CO.

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 23 37 38 50 54 55 59 60 62 63 64 65 66 99	NONE	2112	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

RELIANCE TRUST COMPANY

58-1428634

(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?
25 99	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	400	Yes [ ] No [X]

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

MORNINGSTAR ASSOCIATES, LLC

36-4317381

(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?
49	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	14	Yes [X] 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)

MESIROW FINANCIAL INVESTMENT MG INC

36-3429599

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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
MASSMUTUAL LIFE INSURANCE CO.	15 23 37 38 50 54 55 59 60 62 63 64 65 66 99	0

(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.
SEE ATTACHED 04-1590850	SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MORNINGSTAR ASSOCIATES, LLC	49	14

(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.
MASS MUTUAL LIFE INSURANCE CO. 04-1590850	SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RELIANCE TRUST COMPANY	25 99	400

(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.
SEE ATTACHED 04-1590850	SEE ATTACHED

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
MESIROW FINANCIAL INVESTMENT MG INC	27	0

(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.
MASS MUTUAL LIFE INSURANCE CO. 04-1590850	SEE ATTACHED

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 08/01/2015 and ending 07/31/2016

A Name of plan
ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ARMSTRONG GARDEN CENTERS, INC.

D Employer Identification Number (EIN)
95-3207663

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

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT 401

b Name of sponsor of entity listed in (a): HARTFORD LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-0974148-000	P	9768044

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 08/01/2015 and ending 07/31/2016

A Name of plan
ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
ARMSTRONG GARDEN CENTERS, INC.

D Employer Identification Number (EIN)
95-3207663

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)	58062	40882
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1718231	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	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)	147231	153894
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	7301737	9768044
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(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	9225261	9962820
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	125	48092
k	Total liabilities (add all amounts in lines 1g through1j)	1k	125	48092
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	9225136	9914728

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)	41852	
	(B) Participants	2a(1)(B)	838757	
	(C) Others (including rollovers)	2a(1)(C)	271965	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1152574
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	4821	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4821
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		215081
(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)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1372476
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	630813	
(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)		630813
f Corrective distributions (see instructions)	2f		49959
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2112	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2112
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		682884
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		689592
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: AHLSTROM & BAKER CPA'S **(2)** EIN: 33-0138137

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.)	4a		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.)	4b		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.)	4c		X		
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X		
e	Was this plan covered by a fidelity bond?	4e		X		
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l	Has the plan failed to provide any benefit when due under the plan?	4l		X		
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n				
o	Did the plan trust incur unrelated business taxable income?	4o				
p	Were in-service distributions made during the plan year?	4p				

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

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

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

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

Part V Trust Information

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

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 08/01/2015 and ending 07/31/2016

A Name of plan
ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
ARMSTRONG GARDEN CENTERS, INC.

D Employer Identification Number (EIN)
95-3207663

Part I Distributions

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

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

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

EIN(s): 04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Financial Statements
and Supplemental Schedule

July 31, 2016

With Independent Auditor's Report

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Table of Contents

	Page(s)
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits as of July 31, 2016 and 2015	2
Statement of Changes in Net Assets Available for Benefits for the Year Ended July 31, 2016	3
Notes to Financial Statements	4-10
Supplemental Schedule:	
Schedule of Assets (Held at End of Year) as of July 31, 2016	11
Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

Ahlstrom & Baker

CERTIFIED PUBLIC ACCOUNTANTS

10621 Calle Lee, Suite 153
Los Alamitos, CA 90720

Telephone: (714) 527-7272
Fax: (714) 828-2209

Independent Auditor's Report

To the Plan Committee of Armstrong Garden Centers, Inc. 401(k) Plan

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Armstrong Garden Centers, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of July 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended July 31, 2016, and the related notes to the financial statements.

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

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

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company ("MassMutual"), the recordkeeper of the Plan, on behalf of Hartford Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from MassMutual as of July 31, 2016 and 2015, and for the year ended July 31, 2016, that the information provided to the plan administrator by MassMutual is complete and accurate.

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

Other Matter
The supplemental schedule of assets (held at end of year) as of July 31, 2016 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

Ahlstrom & Baker

May 12, 2017

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Statements of Net Assets Available for Benefits

July 31, 2016 and 2015

	2016	2015
Assets:		
Investments, at fair value (participant-directed):		
Pooled separate accounts under Hartford Life Insurance Company group annuity contract	$9,768,044	$7,301,737
Receivables:		
Notes receivable from participants	153,894	147,231
Employer's contribution	40,882	58,062
Plan transfer from Pike Nurseries Acquisition, LLC 401(k) Plan	-	1,718,231
Total receivables	194,776	1,923,524
Total assets	9,962,820	9,225,261
Liabilities:		
Prepaid contributions	-	125
Excess contributions payable	48,092	-
Total liabilities	48,092	125
Net assets available for benefits	$9,914,728	$9,225,136

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

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended July 31, 2016

Additions to net assets attributed to:	
Contributions:	
Participants' deferrals	$ 838,757
Participants' rollovers	271,965
Employer's matching	40,882
Employer's other	970
Total contributions	1,152,574
Investment income - net appreciation in fair value of investments	215,081
Interest income on notes receivable from participants	4,821
Total additions	1,372,476
Deductions from net assets attributed to:	
Benefits paid to participants	630,813
Corrective distributions	49,959
Administrative expenses	2,112
Total deductions	682,884
Net increase in net assets	689,592
Net assets available for benefits:	
Beginning of year	9,225,136
End of year	$9,914,728

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

1. Description of Plan

The following description of the Armstrong Garden Centers, Inc. ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by the Company under the provisions of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC. Employees of the Company who have attained age 21 and have completed 30 days of service are eligible to participate in the Plan. Eligible participants enter the Plan on the first day of the Plan year quarter coinciding with or next following the date the employee satisfies the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Transfer of Assets into Plan related to Plan Merger

During the year ended July 31, 2015, the Company acquired all the then outstanding membership units of Pike Nurseries Acquisition, LLC ("Pike") not already owned. At the close of business on July 31, 2015, the Pike Plan was merged into the Armstrong Garden Centers, Inc. 401(k) Plan (merger effective date August 1, 2015). On August 3, 2015, $1,718,231 of assets, which included $21,383 of participant loans, were received by the Plan except for an employer match contribution of $23,650 which was received in September 2015. All such assets were allocated to the respective participant accounts as directed by participants.

Contributions

Each year, participants may contribute a certain percentage of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the Plan year-end are also able to make additional catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans or certain individual rollover accounts. Each year, the employer shall determine the amount of the matching contribution, if any, related to the participant's salary deferrals; in addition, the participating employer may make a discretionary profit sharing contribution for participants who are employed on the last day of the Plan year. Such employer contributions are determined by the employer's Board of Directors. For the year ended July 31, 2016, the Board of Directors approved an employer matching contribution of 5% of participant's salary deferrals. Contributions are subject to certain limitations.

1. Description of Plan (continued)

Participant Accounts

Participants direct the investment of their contributions into various investment options (over 30 different funds) offered by the Plan. Each participant's account is credited with the participant's contribution and related employer matching contribution, if any, and an allocation of (a) employer discretionary profit sharing, if any, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant compensation, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's contribution portion of the participant account is based on years of service. Participants vest 20 percent upon completion of the second year of credited service, and 20 percent each year of service thereafter; thus becoming 100 percent vested after six years of credited service. Participant accounts are deemed 100 percent vested upon death, disability or attaining age 60.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loan terms cannot exceed 5 years, unless it is used to purchase the participant's principal residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. At July 31, 2016 and 2015, interest rates are at 3.25 percent. Principal and interest are normally paid ratably through payroll deductions.

Payment of Benefits

Upon retirement, disability, death or termination of employment, a participant may elect to receive either a lump-sum distribution in an amount equivalent to their vested account balance or in installments. In-service withdrawals are permitted under certain circumstances, such as meeting certain financial hardship conditions.

Forfeited Accounts

The nonvested portion of terminated participants' accounts is deemed forfeited upon the participant separating from service. At July 31, 2016 and 2015, forfeited nonvested accounts totaled $2,898 and $5,246, respectively. The forfeited accounts are used to reduce future employer contributions or to pay Plan expenses. During the year ended July 31, 2016, the forfeited accounts of $5,246 was reallocated as additional employer contributions for the year ended July 31, 2015.

1. Description of Plan (continued)

Plan Termination

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

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are 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 4 for disclosures regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments in the pooled separate accounts are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Adoption of New Accounting Pronouncement related to Investment Reporting and Disclosures

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I and Part 3 are not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)
Adoption of New Accounting Pronouncement related to Investment Reporting and Disclosures (continued)
assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. This ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Upon adoption, Part II is to be applied retrospectively. Management has elected to adopt Part II early.

Notes Receivable from Participants
Notes receivable from participants are stated at the unpaid principal balance. Interest income associated with the notes receivable is recorded when interest payments are received, usually bi-weekly. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of July 31, 2016 and 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits
Benefits are recorded when paid or upon distribution.

Expenses
Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to the payment of benefits or to the administration of notes receivable from participants are charged directly to the participant's account by the Plan recordkeeper and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events
Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through May 12, 2017, which is the date the financial statements were available to be issued.

3. Certified Financial Information

The following is a summary of financial information as reflected in the Plan financial statements as of July 31, 2016 and 2015, and for the year ended July 31, 2016, as certified by Massachusetts Mutual Life Insurance Company ("MassMutual"), the recordkeeper of the Plan, on behalf of Hartford Life Insurance Company, the custodian of the Plan, in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of Net Assets Available for Benefits

	July 31, 2016	July 31, 2015
Investments, at fair value:		
Pooled separate accounts under Hartford Life Insurance Company group annuity contract	$9,768,044	$7,301,737
Notes receivable from participants	153,894	147,231
Total assets certified	$9,921,938	$7,448,968

Statement of Changes in Net Assets Available for Benefits

	Year Ended July 31, 2016
Investment income - net appreciation in fair value of pooled separate accounts	$215,081
Interest income on notes receivable from participants	4,821
Total income certified	$219,902

In addition, the investments reflected on the supplemental schedule of assets (held at end of year) were certified by MassMutual.

4. Fair Value Measurements

The framework for measuring fair value 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 (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy with the related inputs to the valuation methodology are described as follows:

4. Fair Value Measurements (continued)

Level 1 Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.

Level 2 Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.

Level 3 Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

Following is a description of the valuation methodology used for the Plan's investment assets measured at fair value. There have been no changes in the methodology used at July 31, 2016 and 2015.

Pooled separate accounts are valued at the unit net asset value as reported by the insurance company, based on the market value of the underlying investments of the accounts. The net asset value is used as practical expedient to estimate fair value. The pooled separate accounts have no unfunded commitments, have daily redemption frequency and no redemption notice period.

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of July 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
As of July 31, 2016:				
Pooled separate accounts	$ -	$9,768,044	$ -	$9,768,044
As of July 31, 2015:				
Pooled separate accounts	$ -	$7,301,737	$ -	$7,301,737

The Plan's investment in pooled separate accounts under the Hartford Life Insurance Company group annuity contract (summarized with the July 31, 2016 value) reflect the following investment strategies.

Money Market/Stable Value ($820,808) - invests in a U.S. Government money market mutual fund, which seeks to preserve investment principal, while earning a small amount of current income.

Bond/Fixed Income ($636,129) - invests in various type of bond funds that seed to provide current income and realize maximum total return, consistent with preservation of investment principal.

Asset Allocation/Balanced ($1,468,898) - invests in funds that reflect an asset mix of equities, bonds and cash equivalents, which are diversified based on risk tolerance or investment objective, and also include target date funds, where the portfolio mix is based on future retirement dates.

4. Fair Value Measurements (continued)

Large Cap ($4,245,964) - invests in equity funds which invest primarily in publicly traded companies with a market capitalization of $10 billion or greater, and include blend, growth and value funds.

Mid Cap ($1,527,735) - invests in equity funds which invest primarily in publicly traded companies with a market capitalization between $2 billion and $10 billion, and include blend, growth and value funds.

Small Cap ($12,709) - invests in equity value fund which invests primarily in publicly traded companies with a market capitalization between $200 million and $2 billion.

International/Global ($524,856) - invests in equity funds which invest primarily in or completely in non-U.S. companies, and include blend, growth and value funds.

Specialty ($530,945) - invests in equity funds which focus on specific and or non-traditional investments which include real estate, precious metals, health, technology and utilities.

5. Income Tax Status

The Plan currently conforms to a volume submitter profit sharing 401(k) plan which has received a favorable opinion letter from the Internal Revenue Service that the Plan is acceptable under section 401(a) of the IRC. Accordingly, the Plan administrator believes that the Plan is currently designed and being operated in compliance with applicable requirements of the IRC, and believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date. Therefore, no provision for income tax has been included in the Plan's financial statements.

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

6. 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN
(EIN 95-3207663 Plan 003)
Schedule of Assets (Held at End of Year)
(Schedule H, Part IV, Item 4i - Form 5500)

July 31, 2016

(a)	(b) Identity of issuer, or similar party	(c) Description of investment	(d) Cost (A)	(e) Current value
	Hartford Life Insurance Company	Participating units in pooled separate accounts under group annuity contract number 712095, as follows:		
		Alger Capital Appreciation Institutional Fund		$ 178,031
		BlackRock Large Cap Core Fund		16,915
		BlackRock LifePath 2020 Fund		48,230
		BlackRock LifePath 2030 Fund		63,054
		BlackRock LifePath 2040 Fund		203,406
		BlackRock LifePath Retirement Fund		75,693
		Eaton Vance Large-Cap Value Fund		16,224
		Eaton Vance Worldwide Health Sciences Fund		116,435
		Franklin Growth Fund		2,213,613
		Franklin Mutual Shares Fund		27,142
		Franklin Moderate Allocation Fund		708,390
		Goldman Sachs Government Income Fund		107,064
		Goldman Sachs High Yield Fund		31,309
		Hartford Dividend and Growth Fund		12,360
		HIMCO VIT Index Fund		1,218,682
		Invesco Real Estate Fund		122,516
		Ivy Large Cap Growth Fund		33,894
		Ivy Science and Technology Fund		46,915
		Janus Enterprise Fund		941,003
		Janus Overseas Fund		57,576
		JPMorgan Prime Money Market Fund		820,808
		Lord Abbett Value Opportunities Fund		369,462
		MFS Total Return Fund		342,983
		MFS Utilities Fund		16,023
		Nuveen Mid Cap Index Fund		23,603
		Oppenheimer Gold & Special Minerals Fund		229,056
		Oppenheimer International Bond Fund		73,554
		PIMCO Real Return Fund		67,310
		PIMCO Total Return Fund		356,891
		Pioneer Fund		541,288
		Pioneer MidCap Value Fund		193,667
		Templeton Developing Markets Trust Fund		36,425
		Templeton Foreign Fund		19,260
		Thornburg International Value Fund		411,596
		Victory Diversified Stock Fund		14,957
		Victory Small Company Opportunity Fund		12,709
*	Participant loans	Installment notes with interest rates at 3.25% with maturity dates up to June 2021		153,894
				$9,921,938

(A) Historical cost information is not required for participant-directed investments

* Represents a party-in-interest as defined by ERISA.

See accompanying independent auditor's report.

Fee and Compensation Disclosure Report

This document is intended to assist a plan administrator ("you") in completing the Form 5500 Schedule C[1] by identifying different types of compensation paid with respect to the product utilized by your plan.

As permitted under the Schedule C rules, compensation is disclosed in the attached report as an actual dollar amount, an estimate or a formula or rate.

- Where an actual dollar amount of compensation is disclosed, no further notation regarding compensation calculations is generally provided.
- Where an estimate of the compensation amount is disclosed, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount.
- Where a formula or rate is provided to report compensation, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount. This formula or rate may be disclosed to describe the compensation to which it applies under the Schedule C rules. Alternatively, for purposes of Schedule C disclosure or in connection with your fiduciary review of the compensation paid with respect to the services, products and investment options utilized by the plan, you may calculate and disclose an actual or estimated dollar amount by multiplying the rate by the total assets to which it applies.

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 08/01/2015 - 07/31/2016 and indirect compensation is presented on a calendar year basis ending 12/31/2015.

This report includes compensation actually paid to or by MassMutual within the indicated plan year as part of your MassMutual-serviced product. *(Note: If the plan year period or plan year end indicated in this Schedule C reporting package is incorrect, please notify your MassMutual customer service representative immediately).* This report does not include amounts deducted from plan assets and paid to third parties (other than MassMutual). In addition, the report does not include compensation related to investments held by the plan that are not serviced on our recordkeeping system. You should contact your other service providers for reportable compensation information. You may also receive information on the compensation reported here from other service providers as is described below.

Please note that we have provided suggested service codes with respect to services provided through our product. Please review all Schedule C and other Form 5500 materials with your experienced benefits counsel and other professionals to determine the most appropriate codes for your plan. In addition, please note that because, among other potential considerations, plans with fewer than 100 participants (as of the beginning of the plan year) are generally not required to file Schedule C, you should refer to the instructions provided by the IRS for Schedule C and/or review the applicability of Schedule C to your plan with your experienced tax/benefits counsel, to determine whether it is necessary for the plan to report the information contemplated by this report.

Please contact your MassMutual Service Team should you require additional information regarding the compensation paid to or by MassMutual with respect to your plan.

****

Information provided in this document and related materials we provide are not intended to be and shall not be deemed tax advice, tax form preparation services, legal advice, advice to plans regarding compliance with ERISA reporting compliance, or accounting or other professional services. As described above, the information contained in this report may not cover all of the compensation received by the plan's service providers. We strongly encourage you to review all Schedule C and other Form 5500 materials with experienced benefits counsel and other professionals.

---

[1]Please refer to the Schedule C of the Form 5500 and its instructions (available at: http://www.dol.gov/ebsa/5500main.html), and please confer with experienced benefits counsel and other professionals, to determine the applicability of Schedule C to your plan.

FORM 5500 SCHEDULE C REPORT
SCHEDULE C, LINE 2(h) AND LINE 3(e) FORMULA DESCRIPTION

ARMSTRONG GARDEN CENTERS, INC. 401(K) PLAN (712095)
EIN #: 95-3207663

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 08/01/2015 - 07/31/2016 and indirect compensation is presented on a calendar year basis ending 12/31/2015.

For use with lines 2(h), 3(c), 3(d), 3(e)

Total Direct Compensation Paid **$2,112.04**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction for the plan year. Service providers which have received portions of these direct fees are listed below, along with the amount of fees they received. Please note that if there is a discrepancy between the total direct fees reported above and the sum of the direct fees reported below, you should contact your other service providers or your plan records to identify the recipient(s) of the fees and any other information relevant to your Schedule C filing.

Recipient: Massachusetts Mutual Life Insurance Company EIN: 04-1590850

Service Codes: 15, 23, 37, 38, 54, 55, 59, 60, 62, 63, 64, 65, 66, 99, 50 (if direct compensation amount reflected below)

Direct Compensation **$2,112.04**

The total amount identified above reflects fees deducted from plan assets at the plan administrator's direction for the 2015 plan year for the above named recipient. Please review other service providers, below, to determine whether direct fees were also paid to them. Also, please review your records to determine whether other service providers may have received any compensation not reported below (e.g., a reimbursement paid to any plan fiduciary, your employee benefits counsel, or a plan auditor).

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation and amounts reported as paid to Massachusetts Mutual Life Insurance Company ("MMLIC") are the net result of aggregating direct compensation after the effects of adjustments processed in 2015, some of which may have pertained to prior years.

Please review the detailed breakdown at the end of the report for further information.

Indirect Compensation

Float compensation **$118.67**

Bank accounts and investments associated with short-term investment pool

This is an estimate based on the annual average rate of float (0.00% for 2015) earned on the bank accounts and investments associated with the short-term investment pool for the 2015 calendar year multiplied by an estimate of the assets related to uncashed checks.* This estimate does not include float earned for any other reason (e.g., if amounts remitted cannot be immediately invested because they are not in good order). Please review or request a copy of the current float disclosure for more information about the other circumstances in which float is earned.

* A complete listing of distribution checks that remain outstanding for your plan is available on the Retirement Plan Access web site under the Standard Reports section (Report R03998-Outstanding Distribution Checks). Uncashed check assets will continue to remain in a float-earning bank account until such time direction is received from the Plan Sponsor, subject to applicable regulation. The Plan Sponsor should consult with the Plan's/Plan Sponsor's tax advisor or benefits counsel to determine if assets attributable to uncashed checks should be included on the Form 5500 filing.

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over $100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

Compensation paid with respect to Funds

Investment Option Name	*EIN*	*Revenue Sharing Rate (%) Paid to MassMutual (rates as of 12/31/2015)*	*Underlying Fund Gross Expense Ratio as of the Fund's Year End*[*]
ALGER CAP APP INSTITUTIONAL R	13-2665689	0.80% x assets	1.64%
BLACKROCK LARGE CAP CORE R	13-3806694	0.80% x assets	1.43%
BLACKROCK LIFEPATH 2020 A	51-0318674	0.75% x assets	1.24%
BLACKROCK LIFEPATH 2030 A	51-0318674	0.75% x assets	1.24%
BLACKROCK LIFEPATH 2040 A	51-0318674	0.75% x assets	1.24%
BLACKROCK LIFEPATH RETIREMENT A	51-0318674	0.75% x assets	1.23%
EATON VANCE LARGE-CAP VALUE R	04-6039283	0.80% x assets	1.26%
EATON VANCE WORLDWIDE HLTH SCI R	04-2325690	0.80% x assets	1.71%
FRANKLIN GROWTH R	13-2573775	0.60% x assets plus $12/participant	1.15%
FRANKLIN MODERATE ALLOCATION R	13-3151768	0.60% x assets plus $12/participant	1.54%
FRANKLIN MUTUAL SHARES R	22-2894171	0.60% x assets plus $12/participant	1.30%
GOLDMAN SACHS GOV INCOME SVC	13-4166989	0.65% x assets	1.21%
GOLDMAN SACHS HIGH YIELD SVC	13-4166989	0.65% x assets	1.22%
HIMCO VIT INDEX IB	22-2937447	0.40% x assets	0.63%
INVESCO REAL ESTATE R	76-0343427	0.80% x assets	1.49%
IVY LARGE CAP GROWTH R	04-6006759	0.75% x assets	1.47%
IVY SCIENCE AND TECHNOLOGY R	04-6006759	0.75% x assets	1.57%
JANUS ENTERPRISE R	84-0592523	0.75% x assets	1.42%
JANUS OVERSEAS R	84-0592523	0.75% x assets	1.18%
JPMORGAN PRIME MONEY MKT CASHMGT	33-1043149	0.00% x assets	0.96%
LORD ABBETT VALUE OPPORTUNITIES	13-3712440	0.70% x assets	1.37%
MFS TOTAL RETURN R2	04-2468583	0.80% x assets	0.98%
MFS UTILITIES R2	04-3158862	0.80% x assets	1.22%
NUVEEN MID CAP INDEX R3	41-1418224	0.75% x assets	1.06%
OPPENHEIMER GOLD AND SPEC MIN R	13-3155639	0.80% x assets	1.48%
OPPENHEIMER INTERNATIONAL BOND R	84-1308320	0.80% x assets	1.35%
PIMCO REAL RETURN R	95-2632339	0.65% x assets	1.12%
PIMCO TOTAL RETURN R	95-2632339	0.65% x assets	1.10%
PIONEER MID-CAP VALUE R	04-3091159	0.80% x assets	1.43%
PIONEER R	04-6013015	0.80% x assets	1.27%
TEMPLETON DEVELOPING MRKTS TR R	59-3078238	0.60% x assets plus $12/participant	1.94%
TEMPLETON FOREIGN R	22-2169185	0.60% x assets plus $12/participant	1.43%
THE HARTFORD DIV AND GRTH R4	22-2937447	0.65% x assets	1.04%

Investment Option Name	*EIN*	*Revenue Sharing Rate (%) Paid to MassMutual (rates as of 12/31/2015)*	*Underlying Fund Gross Expense Ratio as of the Fund's Year End*[*]
THORNBURG INTERNATIONAL VALUE R3	06-1158764	0.75% x assets	1.61%
VICTORY DIVERSIFIED STOCK R	31-6364605	0.65% x assets plus $16/participant	1.38%
VICTORY SYCAMORE SMALL CO OPP R	31-6364605	0.65% x assets plus $16/participant	1.58%

Under the variable investment options available through your plan's group annuity contract or funding agreement, contract values are invested in Massachusetts Mutual Life Insurance Company separate accounts that, in turn, invest in underlying registered investment companies (i.e., mutual funds) and collective investment funds.

The above list includes any investment option held by the plan on at least one month end during the 2015 calendar year. To arrive at an estimate of the dollar amount that MassMutual received from each investment option, multiply the rate of fees received from each investment option by your plan's year-end balance (or if the investment option was liquidated prior to year end, the balance on the liquidation date) and, if applicable, the per participant fee by the number of participants in the investment option at year end (or the liquidation date if earlier). This will be an estimate because your plan's balance and number of participants will vary over the course of the year, so the year-end balance and number of participants may be higher or lower than the daily balance. In addition, these fees are calculated on a daily basis.

In addition, please note that some of the funds available through your service contract or arrangement are funds from the Oppenheimer family of mutual funds, which are affiliated with MassMutual (The Oppenheimer Funds). These affiliated mutual funds have contracts for services with companies that are affiliated with MassMutual. The MassMutual-affiliated companies that provide these services, and are compensated in connection with those services, are listed below. For more information about these affiliated mutual funds, see the applicable fund prospectus.

MassMutual Affiliate	**Services**	**Compensation**
OppenheimerFunds Distributor, Inc.	Principal Underwriter to The Oppenheimer Funds	As Principal Underwriter paid by the Fund in the form of dealer concessions
OFI Global Asset Management, Inc.	Transfer Agent to The Oppenheimer Funds	Paid by the Fund in the form of fees for services
Shareholder Services, Inc. (doing business as OppenheimerFunds Services)	Sub-Transfer Agent to The Oppenheimer Funds	Paid by the Transfer Agent in the form of fees for services
OFI Global Asset Management, Inc.	Investment Adviser to The Oppenheimer Funds	Paid by the Fund in the form of investment advisory fees based on assets under management
OppenheimerFunds, Inc.	Sub-Adviser to The Oppenheimer Funds	Paid by the Investment Adviser in the form of investment advisory fees based on assets under management

Recipient: BANCWEST INVSTMNT SRVCS INC EIN: 13-3618472

Service Codes:

Please contact your Service Provider for the list of applicable services performed and Service Codes.

Direct Compensation **$0.00**

Our records indicate that this recipient did not receive any Direct Compensation. Please review your records to determine whether this service provider may have received any compensation not reported.

Indirect Compensation

* **Sales commission**	Payor: Massachusetts Mutual Life Insurance Company	EIN: 04-1590850	**$25,531.68**

* *Sales Commissions are reported on a Plan Year basis.*

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Ethics and Business Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over $100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the 2015 calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

Recipient: Morningstar Associates, LLC EIN: 36-4317381

Service Code: 49

Indirect Compensation

"Managed by You" services fee	Payor: Massachusetts Mutual Life Insurance Company	EIN: 04-1590850	**$14.50**

This is an estimate determined by dividing a flat annual fee paid to Morningstar by the number of plans to whom this feature is made available.

Recipient: Reliance Trust Company EIN: 58-1428634

Indirect Compensation

Trust Service Fee (if Reliance Trust Company is acting as directed trustee) **$400.00**
Service Codes: 25, 99

Payors: Massachusetts Mutual Life Insurance Company EIN: 04-1590850
MassMutual Retirement Services, LLC EIN: 26-1589907

Recipient: Mesirow Financial Investment Management, Inc. EIN: 36-3429599

Indirect Compensation

Annual fee and basis point fee for Mesirow plan fiduciary service
Service code: 27

Payor: Massachusetts Mutual Life Insurance Company EIN: 04-1590850

MassMutual paid Mesirow an annual flat fee plus a tiered percentage of assets in total equal to 1.445 bps of the aggregate assets of all participating plans in the Fiduciary Assure Program with respect to Mesirow's investment advisory services.

Direct Revenue Detail

Recipient: ***Massachusetts Mutual Life Insurance Company***

Fee Description	**Dollar Amount**
Loan Set-up Fee	$700.00
One-Time Distribution Fee	$740.04
Loan Administration Fee	$672.00
Total Direct Revenue:	**$2,112.04**
Grand Total Direct Fees:	**$2,112.04**

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Financial Statements
and Supplemental Schedule

July 31, 2016

With Independent Auditor's Report

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Table of Contents

	Page(s)
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits as of July 31, 2016 and 2015	2
Statement of Changes in Net Assets Available for Benefits for the Year Ended July 31, 2016	3
Notes to Financial Statements	4-10
Supplemental Schedule:	
Schedule of Assets (Held at End of Year) as of July 31, 2016	11
Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

Ahlstrom & Baker

CERTIFIED PUBLIC ACCOUNTANTS

10621 Calle Lee, Suite 153
Los Alamitos, CA 90720

Telephone: (714) 527-7272
Fax: (714) 828-2209

Independent Auditor's Report

To the Plan Committee of Armstrong Garden Centers, Inc. 401(k) Plan

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Armstrong Garden Centers, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of July 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended July 31, 2016, and the related notes to the financial statements.

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

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

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company ("MassMutual"), the recordkeeper of the Plan, on behalf of Hartford Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from MassMutual as of July 31, 2016 and 2015, and for the year ended July 31, 2016, that the information provided to the plan administrator by MassMutual is complete and accurate.

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

Other Matter
The supplemental schedule of assets (held at end of year) as of July 31, 2016 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

Ahlstrom & Baker

May 12, 2017

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Statements of Net Assets Available for Benefits

July 31, 2016 and 2015

	2016	2015
Assets:		
Investments, at fair value (participant-directed):		
Pooled separate accounts under Hartford Life Insurance Company group annuity contract	$9,768,044	$7,301,737
Receivables:		
Notes receivable from participants	153,894	147,231
Employer's contribution	40,882	58,062
Plan transfer from Pike Nurseries Acquisition, LLC 401(k) Plan	-	1,718,231
Total receivables	194,776	1,923,524
Total assets	9,962,820	9,225,261
Liabilities:		
Prepaid contributions	-	125
Excess contributions payable	48,092	-
Total liabilities	48,092	125
Net assets available for benefits	$9,914,728	$9,225,136

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

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended July 31, 2016

Additions to net assets attributed to:	
Contributions:	
Participants' deferrals	$ 838,757
Participants' rollovers	271,965
Employer's matching	40,882
Employer's other	970
Total contributions	1,152,574
Investment income - net appreciation in fair value of investments	215,081
Interest income on notes receivable from participants	4,821
Total additions	1,372,476
Deductions from net assets attributed to:	
Benefits paid to participants	630,813
Corrective distributions	49,959
Administrative expenses	2,112
Total deductions	682,884
Net increase in net assets	689,592
Net assets available for benefits:	
Beginning of year	9,225,136
End of year	$9,914,728

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

1. Description of Plan

The following description of the Armstrong Garden Centers, Inc. ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by the Company under the provisions of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC. Employees of the Company who have attained age 21 and have completed 30 days of service are eligible to participate in the Plan. Eligible participants enter the Plan on the first day of the Plan year quarter coinciding with or next following the date the employee satisfies the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Transfer of Assets into Plan related to Plan Merger

During the year ended July 31, 2015, the Company acquired all the then outstanding membership units of Pike Nurseries Acquisition, LLC ("Pike") not already owned. At the close of business on July 31, 2015, the Pike Plan was merged into the Armstrong Garden Centers, Inc. 401(k) Plan (merger effective date August 1, 2015). On August 3, 2015, $1,718,231 of assets, which included $21,383 of participant loans, were received by the Plan except for an employer match contribution of $23,650 which was received in September 2015. All such assets were allocated to the respective participant accounts as directed by participants.

Contributions

Each year, participants may contribute a certain percentage of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the Plan year-end are also able to make additional catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans or certain individual rollover accounts. Each year, the employer shall determine the amount of the matching contribution, if any, related to the participant's salary deferrals; in addition, the participating employer may make a discretionary profit sharing contribution for participants who are employed on the last day of the Plan year. Such employer contributions are determined by the employer's Board of Directors. For the year ended July 31, 2016, the Board of Directors approved an employer matching contribution of 5% of participant's salary deferrals. Contributions are subject to certain limitations.

1. Description of Plan (continued)

Participant Accounts

Participants direct the investment of their contributions into various investment options (over 30 different funds) offered by the Plan. Each participant's account is credited with the participant's contribution and related employer matching contribution, if any, and an allocation of (a) employer discretionary profit sharing, if any, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant compensation, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's contribution portion of the participant account is based on years of service. Participants vest 20 percent upon completion of the second year of credited service, and 20 percent each year of service thereafter; thus becoming 100 percent vested after six years of credited service. Participant accounts are deemed 100 percent vested upon death, disability or attaining age 60.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loan terms cannot exceed 5 years, unless it is used to purchase the participant's principal residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. At July 31, 2016 and 2015, interest rates are at 3.25 percent. Principal and interest are normally paid ratably through payroll deductions.

Payment of Benefits

Upon retirement, disability, death or termination of employment, a participant may elect to receive either a lump-sum distribution in an amount equivalent to their vested account balance or in installments. In-service withdrawals are permitted under certain circumstances, such as meeting certain financial hardship conditions.

Forfeited Accounts

The nonvested portion of terminated participants' accounts is deemed forfeited upon the participant separating from service. At July 31, 2016 and 2015, forfeited nonvested accounts totaled $2,898 and $5,246, respectively. The forfeited accounts are used to reduce future employer contributions or to pay Plan expenses. During the year ended July 31, 2016, the forfeited accounts of $5,246 was reallocated as additional employer contributions for the year ended July 31, 2015.

1. Description of Plan (continued)

Plan Termination

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

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are 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 4 for disclosures regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments in the pooled separate accounts are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Adoption of New Accounting Pronouncement related to Investment Reporting and Disclosures

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I and Part 3 are not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)
Adoption of New Accounting Pronouncement related to Investment Reporting and Disclosures (continued)
assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. This ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Upon adoption, Part II is to be applied retrospectively. Management has elected to adopt Part II early.

Notes Receivable from Participants
Notes receivable from participants are stated at the unpaid principal balance. Interest income associated with the notes receivable is recorded when interest payments are received, usually bi-weekly. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of July 31, 2016 and 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits
Benefits are recorded when paid or upon distribution.

Expenses
Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to the payment of benefits or to the administration of notes receivable from participants are charged directly to the participant's account by the Plan recordkeeper and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events
Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through May 12, 2017, which is the date the financial statements were available to be issued.

3. Certified Financial Information

The following is a summary of financial information as reflected in the Plan financial statements as of July 31, 2016 and 2015, and for the year ended July 31, 2016, as certified by Massachusetts Mutual Life Insurance Company ("MassMutual"), the recordkeeper of the Plan, on behalf of Hartford Life Insurance Company, the custodian of the Plan, in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Statements of Net Assets Available for Benefits

	July 31, 2016	July 31, 2015
Investments, at fair value:		
Pooled separate accounts under Hartford Life Insurance Company group annuity contract	$9,768,044	$7,301,737
Notes receivable from participants	153,894	147,231
Total assets certified	$9,921,938	$7,448,968

Statement of Changes in Net Assets Available for Benefits

	Year Ended July 31, 2016
Investment income - net appreciation in fair value of pooled separate accounts	$215,081
Interest income on notes receivable from participants	4,821
Total income certified	$219,902

In addition, the investments reflected on the supplemental schedule of assets (held at end of year) were certified by MassMutual.

4. Fair Value Measurements

The framework for measuring fair value 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 (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy with the related inputs to the valuation methodology are described as follows:

4. Fair Value Measurements (continued)

Level 1 Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.

Level 2 Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.

Level 3 Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

Following is a description of the valuation methodology used for the Plan's investment assets measured at fair value. There have been no changes in the methodology used at July 31, 2016 and 2015.

Pooled separate accounts are valued at the unit net asset value as reported by the insurance company, based on the market value of the underlying investments of the accounts. The net asset value is used as practical expedient to estimate fair value. The pooled separate accounts have no unfunded commitments, have daily redemption frequency and no redemption notice period.

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of July 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
As of July 31, 2016:				
Pooled separate accounts	$ -	$9,768,044	$ -	$9,768,044
As of July 31, 2015:				
Pooled separate accounts	$ -	$7,301,737	$ -	$7,301,737

The Plan's investment in pooled separate accounts under the Hartford Life Insurance Company group annuity contract (summarized with the July 31, 2016 value) reflect the following investment strategies.

Money Market/Stable Value ($820,808) - invests in a U.S. Government money market mutual fund, which seeks to preserve investment principal, while earning a small amount of current income.

Bond/Fixed Income ($636,129) - invests in various type of bond funds that seed to provide current income and realize maximum total return, consistent with preservation of investment principal.

Asset Allocation/Balanced ($1,468,898) - invests in funds that reflect an asset mix of equities, bonds and cash equivalents, which are diversified based on risk tolerance or investment objective, and also include target date funds, where the portfolio mix is based on future retirement dates.

4. Fair Value Measurements (continued)

Large Cap ($4,245,964) - invests in equity funds which invest primarily in publicly traded companies with a market capitalization of $10 billion or greater, and include blend, growth and value funds.

Mid Cap ($1,527,735) - invests in equity funds which invest primarily in publicly traded companies with a market capitalization between $2 billion and $10 billion, and include blend, growth and value funds.

Small Cap ($12,709) - invests in equity value fund which invests primarily in publicly traded companies with a market capitalization between $200 million and $2 billion.

International/Global ($524,856) - invests in equity funds which invest primarily in or completely in non-U.S. companies, and include blend, growth and value funds.

Specialty ($530,945) - invests in equity funds which focus on specific and or non-traditional investments which include real estate, precious metals, health, technology and utilities.

5. Income Tax Status

The Plan currently conforms to a volume submitter profit sharing 401(k) plan which has received a favorable opinion letter from the Internal Revenue Service that the Plan is acceptable under section 401(a) of the IRC. Accordingly, the Plan administrator believes that the Plan is currently designed and being operated in compliance with applicable requirements of the IRC, and believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date. Therefore, no provision for income tax has been included in the Plan's financial statements.

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

6. 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

ARMSTRONG GARDEN CENTERS, INC.
401(k) PLAN
(EIN 95-3207663 Plan 003)
Schedule of Assets (Held at End of Year)
(Schedule H, Part IV, Item 4i - Form 5500)

July 31, 2016

(a)	(b) Identity of issuer, or similar party	(c) Description of investment	(d) Cost (A)	(e) Current value
	Hartford Life Insurance Company	Participating units in pooled separate accounts under group annuity contract number 712095, as follows:		
		Alger Capital Appreciation Institutional Fund		$ 178,031
		BlackRock Large Cap Core Fund		16,915
		BlackRock LifePath 2020 Fund		48,230
		BlackRock LifePath 2030 Fund		63,054
		BlackRock LifePath 2040 Fund		203,406
		BlackRock LifePath Retirement Fund		75,693
		Eaton Vance Large-Cap Value Fund		16,224
		Eaton Vance Worldwide Health Sciences Fund		116,435
		Franklin Growth Fund		2,213,613
		Franklin Mutual Shares Fund		27,142
		Franklin Moderate Allocation Fund		708,390
		Goldman Sachs Government Income Fund		107,064
		Goldman Sachs High Yield Fund		31,309
		Hartford Dividend and Growth Fund		12,360
		HIMCO VIT Index Fund		1,218,682
		Invesco Real Estate Fund		122,516
		Ivy Large Cap Growth Fund		33,894
		Ivy Science and Technology Fund		46,915
		Janus Enterprise Fund		941,003
		Janus Overseas Fund		57,576
		JPMorgan Prime Money Market Fund		820,808
		Lord Abbett Value Opportunities Fund		369,462
		MFS Total Return Fund		342,983
		MFS Utilities Fund		16,023
		Nuveen Mid Cap Index Fund		23,603
		Oppenheimer Gold & Special Minerals Fund		229,056
		Oppenheimer International Bond Fund		73,554
		PIMCO Real Return Fund		67,310
		PIMCO Total Return Fund		356,891
		Pioneer Fund		541,288
		Pioneer MidCap Value Fund		193,667
		Templeton Developing Markets Trust Fund		36,425
		Templeton Foreign Fund		19,260
		Thornburg International Value Fund		411,596
		Victory Diversified Stock Fund		14,957
		Victory Small Company Opportunity Fund		12,709
*	Participant loans	Installment notes with interest rates at 3.25% with maturity dates up to June 2021		153,894
				$9,921,938

(A) Historical cost information is not required for participant-directed investments

* Represents a party-in-interest as defined by ERISA.

See accompanying independent auditor's report.