

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 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 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan ☐ a DFE (specify) _____		
B	This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	If the plan is a collectively-bargained plan, check here. ☐		
D	Check box if filing under:	☒ Form 5558 ☐ special extension (enter description)	☐ automatic extension ☐ the DFVC program

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>OHIO MOTORCYCLE GROUP 401(K) PROFIT SHARING PLAN AND TRUST</u>	1b	Three-digit plan number (PN) ► <u>002</u>
		1c	Effective date of plan <u>01/01/2014</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>H&M ACQUISITIONS, LLC</u> <u>1465 STATE ROUTE 39 NW</u> <u>DOVER, OH 44622</u>	2b	Employer Identification Number (EIN) <u>11-3695025</u>
		2c	Plan Sponsor's telephone number <u>330-364-6519</u>
		2d	Business code (see instructions) <u>441228</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/31/2017	LARRY BROWNING
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 254
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	 6a(1) 225 6a(2) 177 6b 0 6c 63 6d 240 6e 0 6f 240 6g 200 6h 57
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: 2A 2E 2F 2G 2J 2K 2T b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning **01/01/2016** and ending **12/31/2016**

A Name of plan OHIO MOTORCYCLE GROUP 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN)	002
C Plan sponsor's name as shown on line 2a of Form 5500 H&M ACQUISITIONS, LLC	D Employer Identification Number (EIN) 11-3695025	

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

(a) Name of insurance carrier
NATIONWIDE TRUST 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
31-4156830	66869	335-80339	3	01/01/2016	12/31/2016

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
0	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

(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	

(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** 23001**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****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 ▶**b** Balance at the end of the previous year **7b** 11979**c** Additions: (1) Contributions deposited during the year **7c(1)** 13282
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 430
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 13712**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 25691**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 196
(2) Administration charge made by carrier..... **7e(2)** 103
(3) Transferred to separate account..... **7e(3)** 2279
(4) Other (specify below) **7e(4)** 112▶ **FORFEITURE**(5) Total deductions **7e(5)** 2690**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 23001

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. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan OHIO MOTORCYCLE GROUP 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 H&M ACQUISITIONS, LLC	D Employer Identification Number (EIN) 11-3695025	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

MOSKAL GROSS ORCHOSKY INC.

24400 CHAGRIN BLVD
STE 310
BEACHWOOD, OH 44122

(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 16 17	THIRD PARTY ADMINISTRATOR	16090	Yes ☒ No ☐	Yes ☐ No ☒	1011	Yes ☐ No ☒

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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 26 49 64 99	CUSTODIAN/RECORD KEEPER	13161	Yes ☒ No ☐	Yes ☐ No ☒	2558	Yes ☐ No ☒

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

MGO INVESTMENT ADVISORS

24400 CHAGRIN BLVD
SUITE 310
BEACHWOOD, OH 44122

(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?
26 27 28 31 38	INVESTMENT ADVISOR	5116	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONWIDE	26 49 64	2558
(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.	
MGO INVESTMENT ADVISORS 24400 CHAGRIN BLVD SUITE 310 BEACHWOOD, OH 44122	ADVISOR/SERVICE PROVIDER FEE	
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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 H (Form 5500) 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
		2016
		This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan OHIO MOTORCYCLE GROUP 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 H&M ACQUISITIONS, LLC	D Employer Identification Number (EIN) 11-3695025	

Part I	Asset and Liability Statement
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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)	128632	124218
(2) Participant contributions	1b(2)	7837	394
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2298220	3001891
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	11979	23001
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2446668	3149504

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2446668	3149504
---	-----------	---------	---------

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)	301019	
(B) Participants	2a(1)(B)	283121	
(C) Others (including rollovers)	2a(1)(C)	11430	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		595570
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(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)		230467
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		826037

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

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	123201	
(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)		123201
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		123201

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		702836
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

☒ Yes ☐ No

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

(1) Name: 415 GROUP

(2) EIN: 34-1341400

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:

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

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		350000
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 Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

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 sections 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 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>OHIO MOTORCYCLE GROUP 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>H&M ACQUISITIONS, LLC</u>	D Employer Identification Number (EIN) <u>11-3695025</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015



**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

**To the Trustees of the
Ohio Motorcycle Group
401(k) Profit Sharing Plan and Trust
Dover, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust** (Employer ID #11-3695025, Plan #002), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that Nationwide holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided by the plan administrator by the custodian 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) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.

Four - Fifteen Group

Certified Public Accountants

**Canton, Ohio
July 27, 2017**

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part I)

	December 31,	
	<u>2016</u>	<u>2015</u>
ASSETS:		
Investments, at fair value (See Note D):		
Registered mutual funds	\$ 3,001,891	\$ 2,298,220
Fully benefit-responsive investment contract,		
at contract value	<u>23,001</u>	<u>11,979</u>
Total investments	3,024,892	2,310,199
Receivables:		
Employee contributions	394	7,837
Employer contribution	1,116	11,182
Employer profit sharing contribution	<u>123,102</u>	<u>117,450</u>
	<u>124,612</u>	<u>136,469</u>
TOTAL ASSETS	3,149,504	2,446,668
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,149,504</u>	<u>\$ 2,446,668</u>

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

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part II)

	Year Ended December 31, 2016
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including realized and unrealized gains in fair value of investments at quoted market prices:	
Mutual funds	\$ 230,467
Contributions:	
Employer	301,019
Employee	283,121
Rollover	11,430
	595,570
Total additions	826,037
 DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(123,201)
Administrative expenses	-
Total deductions	(123,201)
 NET INCREASE	702,836
 NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	2,446,668
End of year	\$ 3,149,504

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2016 AND 2015

A. DESCRIPTION OF THE PLAN:

The following description of the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

General - H & M Acquisitions, LLC (the “Company” and “Plan Sponsor”) established the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust effective January 1, 2014. The Plan is a type of qualified retirement plan commonly referred to as a 401(k) plan and covers all employees of the Company who have completed 90 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan’s Trustees oversee governance of the Plan. The Plan allows other employers to adopt its provisions. Ohio MC Riders, LLC, Erie Riders, LLC, Lakeview Motorsports, LLC and TDG Management Company have adopted the Plan as of January 1, 2015.

Contributions - Each year participants may contribute up to 100% of their pre-tax or post-tax (Roth) annual compensation, subject to the maximum amount allowed by the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company has elected to match 100% of the participants’ voluntary contributions for the first 3% of compensation and 50% of the participants’ voluntary contributions for the next 2% of compensation, which resulted in matching contributions of \$223,688 for the year ended December 31, 2016. Each year, the Company may make discretionary non-elective contributions to each participant. The Company shall provide the Plan administrator with written notification of the amount of the contribution to be allocated to each participant. Discretionary non-elective contributions amounted to \$121,324 for the year ended December 31, 2016.

With the consent of the Plan administrator, the Plan may accept a participant rollover contribution from other qualified retirement plans. The rollover amounts are allocated to the rollover account of the participant, which is 100% vested at all times and is not subject to forfeitures.

Participant Accounts - Each participant’s account is credited with the participant’s contribution including elective deferrals and rollover contributions and an allocation of the Company’s contribution and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account. All investments of the Plan are fully participant-directed.

Investment Options - Upon enrollment in the Plan, a participant may direct contributions to their accounts into various investment options offered by the Plan and may be changed daily. The Plan’s investment strategies include investments with varying degrees of risk that are subject to the volatility of financial markets.

Forfeited Accounts - Forfeitures which occur pursuant to the Plan may be made available to reinstate previously forfeited account balances of participants who have resumed participation in the Plan or be used to pay any administrative expenses of the Plan. Remaining forfeitures shall be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2016, no forfeitures were used. As of December 31, 2016 and 2015, there were available forfeitures of \$43,960 and \$575, respectively.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Payment of Benefits - Upon termination of employment due to death, disability or retirement, a participant having a balance of more than \$5,000 may elect to receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. A participant having a vested account balance less than \$5,000 will receive a lump-sum distribution regardless of whether they consent to receive it.

Non-terminated employees may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement.

Non-terminated employees who have reached age 59 ½ may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as an in-service distribution.

Vesting - A participant is fully vested immediately in amounts rolled over from other qualified plans. Vesting attributable to employer matching and non-elective contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The Plan's financial statements and the Annual Return/Report of Employee Benefit Plan - Form 5500 have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Valuation of Investments - 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. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold, as well as held, during the year.

Payment of Benefits - Benefits are recorded when paid.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Administrative Expenses - Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain investment management and other fees are paid directly by the Plan. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Subsequent Events - The Company has evaluated subsequent events through July 27, 2017, which is the date the financial statements were available to be issued.

Recent Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or Its Equivalent)*, ("ASU 2015-07"). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for entities (other than public business entities) for fiscal years beginning after December 15, 2016, with retrospective application to all periods presented. Early adoption is permitted. The Plan early adopted ASU 2015-07 as of December 31, 2015, and the disclosures in Note D are presented accordingly.

In July 2015, the FASB released 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*, ("ASU 2015-12"). Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It 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. Part III of the ASU is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 31, 2015. Parts I and II are to be applied retrospectively. The Plan early adopted Parts I and II as of December 31, 2015 and the presentation of the financial statements and notes herein are presented accordingly.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

C. INFORMATION PROVIDED BY THE CUSTODIANS:

Information including investments held as shown on the statement of net assets available for benefits, and interest and dividend income and net appreciation in fair value as shown on the statement of changes in net assets available for benefits as of December 31, 2016 and 2015 and for the year ended December 31, 2016, was prepared by or derived from information provided by the Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian and furnished to the plan administrator. The plan administrator obtained certification of this information from the custodian that the information provided to the plan administrator was complete and accurate.

D. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance are described as follows:

Level 1 - Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 - Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 - Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the plans own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Registered mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (CONTINUED):

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

Fair Value Measurements at December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 3,001,891	\$ -	\$ -	\$ 3,001,891

Fair Value Measurements at December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 2,298,220	\$ -	\$ -	\$ 2,298,220

E. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:

The Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company to Nationwide Financial Services, Inc., as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with the plan participants are probable of occurring.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

F. 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% vested in their accounts.

G. INCOME TAX STATUS:

The Plan has adopted a volume submitter profit sharing plan document. The volume submitter practitioner obtained a determination letter dated March 31, 2014, in which the Internal Revenue Service stated that the volume submitter profit sharing plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC").

The authoritative accounting guidance requires the plan administrator to evaluate uncertain income tax positions taken by the Plan. The plan administrator has concluded that as of December 31, 2016, there were no uncertain income tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Nationwide Financial Services, Inc., is the custodian of the Plan and holds all of the Plan's investments. Nationwide Financial Services, Inc. is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company.

I. 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.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditors' Report)

December 31, 2016

Identity of Issuer (a)	Description, including Number of Shares and Interest Rates (b)	Units (c)	Cost (d)	Current Value (e)
MUTUAL FUNDS:				
	AllianzGI Technology Institutional	15,858.2362	**	\$ 29,784
	Emerald Growth Institutional	26,546.1675	**	25,690
	Franklin Utilities Adv	21,645.5149	**	32,571
	Ivy Real Estate Securities I	22,965.8847	**	29,060
	JPMorgan Small Cap Value R6	19,756.9723	**	29,091
	Oppenheimer Gold & Special Minerals Y	63,532.3014	**	36,988
	Pioneer Bond Y	187,309.9778	**	195,876
	Victory Incore Fund for Income I	36,648.1735	**	37,644
	Wells Fargo Adjustable Rate Govt Inst	1,211.6671	**	1,225
	Wells Fargo Special Mid Cap Value Inst	13,756.4773	**	21,144
	American Funds 2055 Trgt Date Retire R6	31,737.6992	**	53,843
	Fidelity Advisor New Insights I	58,033.5797	**	94,757
	Franklin Small Cap Growth Adv	399.1510	**	499
	Franklin US Government Secs Adv	8,821.6438	**	9,062
	Gateway Y	37,236.2088	**	44,262
	Franklin Mutual European Z	28,255.7547	**	30,581
	American Century Equity Income I	35,865.9036	**	41,700
	American Funds New World R6	12,775.3987	**	16,610
	Oppenheimer Senior Floating Rate Y	6,917.5191	**	7,624
	Goldman Sachs Strategic Income Instl	9,700.2912	**	9,603
	Vanguard 500 Index Admiral	635,273.3253	**	748,377
	Nationwide Small Cap Index Instl	211,832.6088	**	403,248
	Templeton Global Bond Adv	718.6820	**	758
	Federated Government Obligation	85,357.1094	**	85,256
	Pioneer Growth Opportunities Y	20,688.7016	**	42,909
	PIMCO Real Return Instl	3,643.4840	**	5,406
	American Funds Europacific Growth R6	178,240.3754	**	259,126
	American Funds 2025 Trgt Date Retire R6	17,550.3492	**	30,905
	American Funds 2030 Trgt Date Retire R6	3,577.7143	**	6,495
	American Funds 2035 Trgt Date Retire R6	34,830.5244	**	63,539
	American Funds 2040 Trgt Date Retire R6	13,401.5184	**	24,575
	American Funds 2045 Trgt Date Retire R6	11,253.3209	**	20,207
	American Funds 2050 Trgt Date Retire R6	29,076.4170	**	52,273
	American Funds 2015 Trgt Date Retire R6	783.4043	**	1,247
	Victory Sycamore Established Value I	30,080.7319	**	45,557
	American Funds Income Fund of Amer R6	130,701.5376	**	244,645
	American Funds Capital Income Bldr R6	5,928.8104	**	9,382
	American Funds 2020 Trgt Date Retire R6	12,464.4019	**	20,672
	American Funds Washington Mutual R6	45,207.5910	**	104,566
	BlackRock Health Sciences Opps Instl	15,097.7094	**	31,959
	Vanguard Strategic Equity Inv	23,473.6510	**	53,175
	Total mutual funds			<u>3,001,891</u>
FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:				
*	Nationwide	Nationwide Fixed Select	**	<u>23,001</u>
				<u>\$ 3,024,892</u>

* Indicates a party-in-interest (See Note I).

** Costs have been omitted due to participant-directed transactions under and individual account plan.

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 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 2016 This Form is Open to Public Inspection
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Part I Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C If the plan is a collectively-bargained plan, check here. ☐		
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information—enter all requested information												
1a Name of plan Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust 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) H&M Acquisitions, LLC 1465 State Route 39 NW Dover OH 44622	IRS COPY	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 50%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2014</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 11-3695025</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number (330) 364-6519</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 441228</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 01/01/2014		2b Employer Identification Number (EIN) 11-3695025		2c Plan Sponsor's telephone number (330) 364-6519		2d Business code (see instructions) 441228	
1b Three-digit plan number (PN) ▶	002											
1c Effective date of plan 01/01/2014												
2b Employer Identification Number (EIN) 11-3695025												
2c Plan Sponsor's telephone number (330) 364-6519												
2d Business code (see instructions) 441228												

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

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

SIGN HERE		<u>7/31/17</u>	<u>Larry Browning</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 254
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) 225
a(2) Total number of active participants at the end of the plan year	6a(2) 177
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 63
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 240
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 240
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 200
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 57
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:

2A 2E 2F 2G 2J 2K 2T

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 2016 This Form is Open to Public Inspection
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan Ohio Motorcycle Group 401(K) PSP & T		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 H&M Acquisitions, LLC		D Employer Identification Number (EIN) <u>11-3695025</u>
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 Nationwide Trust Company		
(b) EIN	(c) NAIC code	(d) Contract or identification number
31-4156830	66869	335-80339
		(e) Approximate number of persons covered at end of policy or contract year 3
		Policy or contract year (f) From 01/01/2016 (g) To 12/31/2016
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
0		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		
(b) Amount of sales and base commissions paid	Fees and other commissions paid	
	(c) Amount	(d) Purpose
(e) Organization code		
(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	
	(c) Amount	(d) Purpose
(e) Organization code		

(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	23,001
5	Current value of plan's interest under this contract in separate accounts at year end	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year	7b	11,979
c	Additions: (1) Contributions deposited during the year	7c(1)	13,282
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	430
	(4) Transferred from separate account	7c(4)	
	(5) Other (specify below)	7c(5)	
	▶		
	(6) Total additions	7c(6)	13,712
d	Total of balance and additions (add lines 7b and 7c(6)).	7d	25,691
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	196
	(2) Administration charge made by carrier	7e(2)	103
	(3) Transferred to separate account	7e(3)	2,279
	(4) Other (specify below)	7e(4)	112
	▶ Forfeiture		
	(5) Total deductions	7e(5)	2,690
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	23,001

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan Ohio Motorcycle Group 401(K) PSP & T		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 H&M Acquisitions, LLC		D Employer Identification Number (EIN) 11-3695025

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

(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)

Nationwide

One Nationwide Plaza

Columbus

OH 43215

(b) Service Code(s) 15 26 49 64 99

(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?
Custodian/Record Keeper	13,161	Yes ☒ No ☐	Yes ☐ No ☒	2,558	Yes ☐ No ☒

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

Moskal Gross Orchosky Inc.

24400 Chagrin Blvd

STE 310

Beachwood

OH 44122

(b) Service Code(s) 15 16 17

(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?
Third Party Administrator	16,090	Yes ☒ No ☐	Yes ☐ No ☒	1,011	Yes ☐ No ☒

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

MGO Investment Advisors

24400 Chagrin Blvd

Suite 310

Beachwood

OH 44122

(b) Service Code(s) 26 27 28 31 38

(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?
Investment Advisor	5,116	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
Nationwide	26 49 64	2,558

(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.
MGO Investment Advisors 24400 Chagrin Blvd Suite 310 Beachwood OH 44122	Advisor/Service Provider Fee

(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.

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 2016 This Form is Open to Public Inspection
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan Ohio Motorcycle Group 401(K) PSP & T		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 H&M Acquisitions, LLC		D Employer Identification Number (EIN) 11-3695025

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)	128,632	124,218
(2) Participant contributions	1b(2)	7,837	394
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2,298,220	3,001,891
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	11,979	23,001
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	2,446,668 3,149,504
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2,446,668 3,149,504

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	301,019
	(B) Participants	2a(1)(B)	283,121
	(C) Others (including rollovers)	2a(1)(C)	11,430
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	595,570
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(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)		230,467
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		826,037

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	123,201	
(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)		123,201
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		123,201

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		702,836
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

☒ Yes ☐ No

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

(1) Name: 415 Group

(2) EIN: 34-1341400

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:

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

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		350,000
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 Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015



**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

**To the Trustees of the
Ohio Motorcycle Group
401(k) Profit Sharing Plan and Trust
Dover, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust** (Employer ID #11-3695025, Plan #002), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that Nationwide holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided by the plan administrator by the custodian 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) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.



Certified Public Accountants

**Canton, Ohio
July 27, 2017**

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part I)

	December 31,	
	2016	2015
ASSETS:		
Investments, at fair value (See Note D):		
Registered mutual funds	\$ 3,001,891	\$ 2,298,220
Fully benefit-responsive investment contract, at contract value	<u>23,001</u>	<u>11,979</u>
Total investments	3,024,892	2,310,199
Receivables:		
Employee contributions	394	7,837
Employer contribution	1,116	11,182
Employer profit sharing contribution	<u>123,102</u>	<u>117,450</u>
	<u>124,612</u>	<u>136,469</u>
TOTAL ASSETS	3,149,504	2,446,668
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,149,504</u>	<u>\$ 2,446,668</u>

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part II)**

	Year Ended December 31, 2016
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including realized and unrealized gains in fair value of investments at quoted market prices:	
Mutual funds	\$ 230,467
Contributions:	
Employer	301,019
Employee	283,121
Rollover	11,430
	<u>595,570</u>
Total additions	826,037
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(123,201)
Administrative expenses	-
Total deductions	<u>(123,201)</u>
NET INCREASE	702,836
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>2,446,668</u>
End of year	<u><u>\$ 3,149,504</u></u>

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2016 AND 2015

A. DESCRIPTION OF THE PLAN:

The following description of the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan's provisions.

General - H & M Acquisitions, LLC (the "Company" and "Plan Sponsor") established the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust effective January 1, 2014. The Plan is a type of qualified retirement plan commonly referred to as a 401(k) plan and covers all employees of the Company who have completed 90 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan's Trustees oversee governance of the Plan. The Plan allows other employers to adopt its provisions. Ohio MC Riders, LLC, Erie Riders, LLC, Lakeview Motorsports, LLC and TDG Management Company have adopted the Plan as of January 1, 2015.

Contributions - Each year participants may contribute up to 100% of their pre-tax or post-tax (Roth) annual compensation, subject to the maximum amount allowed by the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company has elected to match 100% of the participants' voluntary contributions for the first 3% of compensation and 50% of the participants' voluntary contributions for the next 2% of compensation, which resulted in matching contributions of \$223,688 for the year ended December 31, 2016. Each year, the Company may make discretionary non-elective contributions to each participant. The Company shall provide the Plan administrator with written notification of the amount of the contribution to be allocated to each participant. Discretionary non-elective contributions amounted to \$121,324 for the year ended December 31, 2016.

With the consent of the Plan administrator, the Plan may accept a participant rollover contribution from other qualified retirement plans. The rollover amounts are allocated to the rollover account of the participant, which is 100% vested at all times and is not subject to forfeitures.

Participant Accounts - Each participant's account is credited with the participant's contribution including elective deferrals and rollover contributions and an allocation of the Company's contribution and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All investments of the Plan are fully participant-directed.

Investment Options - Upon enrollment in the Plan, a participant may direct contributions to their accounts into various investment options offered by the Plan and may be changed daily. The Plan's investment strategies include investments with varying degrees of risk that are subject to the volatility of financial markets.

Forfeited Accounts - Forfeitures which occur pursuant to the Plan may be made available to reinstate previously forfeited account balances of participants who have resumed participation in the Plan or be used to pay any administrative expenses of the Plan. Remaining forfeitures shall be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2016, no forfeitures were used. As of December 31, 2016 and 2015, there were available forfeitures of \$43,960 and \$575, respectively.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Payment of Benefits - Upon termination of employment due to death, disability or retirement, a participant having a balance of more than \$5,000 may elect to receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. A participant having a vested account balance less than \$5,000 will receive a lump-sum distribution regardless of whether they consent to receive it.

Non-terminated employees may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement.

Non-terminated employees who have reached age 59 ½ may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as an in-service distribution.

Vesting - A participant is fully vested immediately in amounts rolled over from other qualified plans. Vesting attributable to employer matching and non-elective contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The Plan's financial statements and the Annual Return/Report of Employee Benefit Plan - Form 5500 have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Valuation of Investments - 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. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold, as well as held, during the year.

Payment of Benefits - Benefits are recorded when paid.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Administrative Expenses - Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain investment management and other fees are paid directly by the Plan. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Subsequent Events - The Company has evaluated subsequent events through July 27, 2017, which is the date the financial statements were available to be issued.

Recent Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or Its Equivalent)*, ("ASU 2015-07"). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for entities (other than public business entities) for fiscal years beginning after December 15, 2016, with retrospective application to all periods presented. Early adoption is permitted. The Plan early adopted ASU 2015-07 as of December 31, 2015, and the disclosures in Note D are presented accordingly.

In July 2015, the FASB released 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*, ("ASU 2015-12"). Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It 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. Part III of the ASU is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 31, 2015. Parts I and II are to be applied retrospectively. The Plan early adopted Parts I and II as of December 31, 2015 and the presentation of the financial statements and notes herein are presented accordingly.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

C. INFORMATION PROVIDED BY THE CUSTODIANS:

Information including investments held as shown on the statement of net assets available for benefits, and interest and dividend income and net appreciation in fair value as shown on the statement of changes in net assets available for benefits as of December 31, 2016 and 2015 and for the year ended December 31, 2016, was prepared by or derived from information provided by the Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian and furnished to the plan administrator. The plan administrator obtained certification of this information from the custodian that the information provided to the plan administrator was complete and accurate.

D. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance are described as follows:

Level 1 - Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 - Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 - Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the plans own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Registered mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (CONTINUED):

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

Fair Value Measurements at December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 3,001,891	\$ -	\$ -	\$ 3,001,891

Fair Value Measurements at December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 2,298,220	\$ -	\$ -	\$ 2,298,220

E. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:

The Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company to Nationwide Financial Services, Inc., as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with the plan participants are probable of occurring.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

F. 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% vested in their accounts.

G. INCOME TAX STATUS:

The Plan has adopted a volume submitter profit sharing plan document. The volume submitter practitioner obtained a determination letter dated March 31, 2014, in which the Internal Revenue Service stated that the volume submitter profit sharing plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC").

The authoritative accounting guidance requires the plan administrator to evaluate uncertain income tax positions taken by the Plan. The plan administrator has concluded that as of December 31, 2016, there were no uncertain income tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Nationwide Financial Services, Inc., is the custodian of the Plan and holds all of the Plan's investments. Nationwide Financial Services, Inc. is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company.

I. 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.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditors' Report)

December 31, 2016

(a)	Identity of Issuer (b)	Description, including Number of Shares and Interest Rates (c)	Units (c)	Cost (d)	Current Value (e)
MUTUAL FUNDS:					
		AllianzGI Technology Institutional	15,858.2362	**	\$ 29,784
		Emerald Growth Institutional	26,546.1675	**	25,690
		Franklin Utilities Adv	21,645.5149	**	32,571
		Ivy Real Estate Securities I	22,965.8847	**	29,060
		JPMorgan Small Cap Value R6	19,756.9723	**	29,091
		Oppenheimer Gold & Special Minerals Y	63,532.3014	**	36,988
		Pioneer Bond Y	187,309.9778	**	195,876
		Victory Incore Fund for Income I	36,648.1735	**	37,644
		Wells Fargo Adjustable Rate Govt Inst	1,211.6671	**	1,225
		Wells Fargo Special Mid Cap Value Inst	13,756.4773	**	21,144
		American Funds 2055 Trgt Date Retire R6	31,737.6992	**	53,843
		Fidelity Advisor New Insights I	58,033.5797	**	94,757
		Franklin Small Cap Growth Adv	399.1510	**	499
		Franklin US Government Secs Adv	8,821.6438	**	9,062
		Gateway Y	37,236.2088	**	44,262
		Franklin Mutual European Z	28,255.7547	**	30,581
		American Century Equity Income I	35,865.9036	**	41,700
		American Funds New World R6	12,775.3987	**	16,610
		Oppenheimer Senior Floating Rate Y	6,917.5191	**	7,624
		Goldman Sachs Strategic Income Instl	9,700.2912	**	9,603
		Vanguard 500 Index Admiral	635,273.3253	**	748,377
		Nationwide Small Cap Index Instl	211,832.6088	**	403,248
		Templeton Global Bond Adv	718.6820	**	758
		Federated Government Obligation	85,357.1094	**	85,256
		Pioneer Growth Opportunities Y	20,688.7016	**	42,909
		PIMCO Real Return Instl	3,643.4840	**	5,406
		American Funds Europacific Growth R6	178,240.3754	**	259,126
		American Funds 2025 Trgt Date Retire R6	17,550.3492	**	30,905
		American Funds 2030 Trgt Date Retire R6	3,577.7143	**	6,495
		American Funds 2035 Trgt Date Retire R6	34,830.5244	**	63,539
		American Funds 2040 Trgt Date Retire R6	13,401.5184	**	24,575
		American Funds 2045 Trgt Date Retire R6	11,253.3209	**	20,207
		American Funds 2050 Trgt Date Retire R6	29,076.4170	**	52,273
		American Funds 2015 Trgt Date Retire R6	783.4043	**	1,247
		Victory Sycamore Established Value I	30,080.7319	**	45,557
		American Funds Income Fund of Amer R6	130,701.5376	**	244,645
		American Funds Capital Income Bldr R6	5,928.8104	**	9,382
		American Funds 2020 Trgt Date Retire R6	12,464.4019	**	20,672
		American Funds Washington Mutual R6	45,207.5910	**	104,566
		BlackRock Health Sciences Opps Instl	15,097.7094	**	31,959
		Vanguard Strategic Equity Inv	23,473.6510	**	53,175
		Total mutual funds			<u>3,001,891</u>
FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:					
*	Nationwide	Nationwide Fixed Select		**	<u>23,001</u>
					<u>\$ 3,024,892</u>

* Indicates a party-in-interest (See Note I).

** Costs have been omitted due to participant-directed transactions under and individual account plan.

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 sections 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 2016 This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan Ohio Motorcycle Group 401(K) PSP & T	B Three-digit plan number (PN) <u>002</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 H&M Acquisitions, LLC	D Employer Identification Number (EIN) 11-3695025	

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	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No	
11 a Does the ESOP hold any preferred stock?	☐ Yes ☐ No	
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No	
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No	

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b.....	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter ____/____/____ and the serial number _____.	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter ____/____/____.	

Application for Extension of Time To File Certain Employee Plan Returns

OMB No. 1545-0212

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at www.irs.gov/form5558

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) H&M Acquisitions, LLC Number, street, and room or suite no. (If a P.O. box, see instructions) 1465 State Route 39 NW City or town, state, and ZIP code Dover OH 44622	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) 11-3695025 Social security number (SSN) (9 digits XXX-XX-XXXX)					
C Plan name Ohio Motorcycle Group 401(K) PSP & T	Plan number			Plan year ending— MM DD YYYY		
	0	0	2	12	31	2016

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1** ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.
- 2** I request an extension of time until 10 / 15 / 2017 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3** I request an extension of time until 10 / 15 / 2017 to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until _____ / _____ / _____ to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax **a**

b	Enter the payment amount attached	b	
----------	---	----------	--

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶		c
--	--	---

- 5 State in detail why you need the extension:**

[illegible]

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►

MGA

Form **5558** (Rev. 8-2012)

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015



**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

**To the Trustees of the
Ohio Motorcycle Group
401(k) Profit Sharing Plan and Trust
Dover, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust** (Employer ID #11-3695025, Plan #002), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that Nationwide holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided by the plan administrator by the custodian 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) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.

Four - Fifteen Group

Certified Public Accountants

**Canton, Ohio
July 27, 2017**

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part I)

	December 31,	
	<u>2016</u>	<u>2015</u>
ASSETS:		
Investments, at fair value (See Note D):		
Registered mutual funds	\$ 3,001,891	\$ 2,298,220
Fully benefit-responsive investment contract,		
at contract value	<u>23,001</u>	<u>11,979</u>
Total investments	3,024,892	2,310,199
Receivables:		
Employee contributions	394	7,837
Employer contribution	1,116	11,182
Employer profit sharing contribution	<u>123,102</u>	<u>117,450</u>
	<u>124,612</u>	<u>136,469</u>
TOTAL ASSETS	3,149,504	2,446,668
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,149,504</u>	<u>\$ 2,446,668</u>

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part II)**

	Year Ended December 31, 2016
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including realized and unrealized gains in fair value of investments at quoted market prices:	
Mutual funds	\$ 230,467
Contributions:	
Employer	301,019
Employee	283,121
Rollover	11,430
	595,570
Total additions	826,037
 DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(123,201)
Administrative expenses	-
Total deductions	(123,201)
 NET INCREASE	702,836
 NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	2,446,668
End of year	\$ 3,149,504

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2016 AND 2015

A. DESCRIPTION OF THE PLAN:

The following description of the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

General - H & M Acquisitions, LLC (the “Company” and “Plan Sponsor”) established the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust effective January 1, 2014. The Plan is a type of qualified retirement plan commonly referred to as a 401(k) plan and covers all employees of the Company who have completed 90 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan’s Trustees oversee governance of the Plan. The Plan allows other employers to adopt its provisions. Ohio MC Riders, LLC, Erie Riders, LLC, Lakeview Motorsports, LLC and TDG Management Company have adopted the Plan as of January 1, 2015.

Contributions - Each year participants may contribute up to 100% of their pre-tax or post-tax (Roth) annual compensation, subject to the maximum amount allowed by the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company has elected to match 100% of the participants’ voluntary contributions for the first 3% of compensation and 50% of the participants’ voluntary contributions for the next 2% of compensation, which resulted in matching contributions of \$223,688 for the year ended December 31, 2016. Each year, the Company may make discretionary non-elective contributions to each participant. The Company shall provide the Plan administrator with written notification of the amount of the contribution to be allocated to each participant. Discretionary non-elective contributions amounted to \$121,324 for the year ended December 31, 2016.

With the consent of the Plan administrator, the Plan may accept a participant rollover contribution from other qualified retirement plans. The rollover amounts are allocated to the rollover account of the participant, which is 100% vested at all times and is not subject to forfeitures.

Participant Accounts - Each participant’s account is credited with the participant’s contribution including elective deferrals and rollover contributions and an allocation of the Company’s contribution and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account. All investments of the Plan are fully participant-directed.

Investment Options - Upon enrollment in the Plan, a participant may direct contributions to their accounts into various investment options offered by the Plan and may be changed daily. The Plan’s investment strategies include investments with varying degrees of risk that are subject to the volatility of financial markets.

Forfeited Accounts - Forfeitures which occur pursuant to the Plan may be made available to reinstate previously forfeited account balances of participants who have resumed participation in the Plan or be used to pay any administrative expenses of the Plan. Remaining forfeitures shall be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2016, no forfeitures were used. As of December 31, 2016 and 2015, there were available forfeitures of \$43,960 and \$575, respectively.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Payment of Benefits - Upon termination of employment due to death, disability or retirement, a participant having a balance of more than \$5,000 may elect to receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. A participant having a vested account balance less than \$5,000 will receive a lump-sum distribution regardless of whether they consent to receive it.

Non-terminated employees may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement.

Non-terminated employees who have reached age 59 ½ may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as an in-service distribution.

Vesting - A participant is fully vested immediately in amounts rolled over from other qualified plans. Vesting attributable to employer matching and non-elective contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The Plan's financial statements and the Annual Return/Report of Employee Benefit Plan - Form 5500 have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Valuation of Investments - 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. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold, as well as held, during the year.

Payment of Benefits - Benefits are recorded when paid.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Administrative Expenses - Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain investment management and other fees are paid directly by the Plan. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Subsequent Events - The Company has evaluated subsequent events through July 27, 2017, which is the date the financial statements were available to be issued.

Recent Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or Its Equivalent)*, ("ASU 2015-07"). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for entities (other than public business entities) for fiscal years beginning after December 15, 2016, with retrospective application to all periods presented. Early adoption is permitted. The Plan early adopted ASU 2015-07 as of December 31, 2015, and the disclosures in Note D are presented accordingly.

In July 2015, the FASB released 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*, ("ASU 2015-12"). Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It 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. Part III of the ASU is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 31, 2015. Parts I and II are to be applied retrospectively. The Plan early adopted Parts I and II as of December 31, 2015 and the presentation of the financial statements and notes herein are presented accordingly.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

C. INFORMATION PROVIDED BY THE CUSTODIANS:

Information including investments held as shown on the statement of net assets available for benefits, and interest and dividend income and net appreciation in fair value as shown on the statement of changes in net assets available for benefits as of December 31, 2016 and 2015 and for the year ended December 31, 2016, was prepared by or derived from information provided by the Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian and furnished to the plan administrator. The plan administrator obtained certification of this information from the custodian that the information provided to the plan administrator was complete and accurate.

D. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance are described as follows:

Level 1 - Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 - Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 - Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the plans own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Registered mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (CONTINUED):

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

Fair Value Measurements at December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 3,001,891	\$ -	\$ -	\$ 3,001,891

Fair Value Measurements at December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 2,298,220	\$ -	\$ -	\$ 2,298,220

E. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:

The Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company to Nationwide Financial Services, Inc., as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with the plan participants are probable of occurring.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

F. 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% vested in their accounts.

G. INCOME TAX STATUS:

The Plan has adopted a volume submitter profit sharing plan document. The volume submitter practitioner obtained a determination letter dated March 31, 2014, in which the Internal Revenue Service stated that the volume submitter profit sharing plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC").

The authoritative accounting guidance requires the plan administrator to evaluate uncertain income tax positions taken by the Plan. The plan administrator has concluded that as of December 31, 2016, there were no uncertain income tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Nationwide Financial Services, Inc., is the custodian of the Plan and holds all of the Plan's investments. Nationwide Financial Services, Inc. is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company.

I. 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.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditors' Report)

December 31, 2016

Identity of Issuer (a)	Description, including Number of Shares and Interest Rates (b)	Units (c)	Cost (d)	Current Value (e)
MUTUAL FUNDS:				
	AllianzGI Technology Institutional	15,858.2362	**	\$ 29,784
	Emerald Growth Institutional	26,546.1675	**	25,690
	Franklin Utilities Adv	21,645.5149	**	32,571
	Ivy Real Estate Securities I	22,965.8847	**	29,060
	JPMorgan Small Cap Value R6	19,756.9723	**	29,091
	Oppenheimer Gold & Special Minerals Y	63,532.3014	**	36,988
	Pioneer Bond Y	187,309.9778	**	195,876
	Victory Incore Fund for Income I	36,648.1735	**	37,644
	Wells Fargo Adjustable Rate Govt Inst	1,211.6671	**	1,225
	Wells Fargo Special Mid Cap Value Inst	13,756.4773	**	21,144
	American Funds 2055 Trgt Date Retire R6	31,737.6992	**	53,843
	Fidelity Advisor New Insights I	58,033.5797	**	94,757
	Franklin Small Cap Growth Adv	399.1510	**	499
	Franklin US Government Secs Adv	8,821.6438	**	9,062
	Gateway Y	37,236.2088	**	44,262
	Franklin Mutual European Z	28,255.7547	**	30,581
	American Century Equity Income I	35,865.9036	**	41,700
	American Funds New World R6	12,775.3987	**	16,610
	Oppenheimer Senior Floating Rate Y	6,917.5191	**	7,624
	Goldman Sachs Strategic Income Instl	9,700.2912	**	9,603
	Vanguard 500 Index Admiral	635,273.3253	**	748,377
	Nationwide Small Cap Index Instl	211,832.6088	**	403,248
	Templeton Global Bond Adv	718.6820	**	758
	Federated Government Obligation	85,357.1094	**	85,256
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	PIMCO Real Return Instl	3,643.4840	**	5,406
	American Funds Europacific Growth R6	178,240.3754	**	259,126
	American Funds 2025 Trgt Date Retire R6	17,550.3492	**	30,905
	American Funds 2030 Trgt Date Retire R6	3,577.7143	**	6,495
	American Funds 2035 Trgt Date Retire R6	34,830.5244	**	63,539
	American Funds 2040 Trgt Date Retire R6	13,401.5184	**	24,575
	American Funds 2045 Trgt Date Retire R6	11,253.3209	**	20,207
	American Funds 2050 Trgt Date Retire R6	29,076.4170	**	52,273
	American Funds 2015 Trgt Date Retire R6	783.4043	**	1,247
	Victory Sycamore Established Value I	30,080.7319	**	45,557
	American Funds Income Fund of Amer R6	130,701.5376	**	244,645
	American Funds Capital Income Bldr R6	5,928.8104	**	9,382
	American Funds 2020 Trgt Date Retire R6	12,464.4019	**	20,672
	American Funds Washington Mutual R6	45,207.5910	**	104,566
	BlackRock Health Sciences Opps Instl	15,097.7094	**	31,959
	Vanguard Strategic Equity Inv	23,473.6510	**	53,175
	Total mutual funds			<u>3,001,891</u>
FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:				
*	Nationwide	Nationwide Fixed Select	**	<u>23,001</u>
				<u>\$ 3,024,892</u>

* Indicates a party-in-interest (See Note I).

** Costs have been omitted due to participant-directed transactions under and individual account plan.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015



**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

**To the Trustees of the
Ohio Motorcycle Group
401(k) Profit Sharing Plan and Trust
Dover, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust** (Employer ID #11-3695025, Plan #002), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by The Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that Nationwide holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided by the plan administrator by the custodian 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) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.

Four - Fifteen Group

Certified Public Accountants

**Canton, Ohio
July 27, 2017**

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part I)

	December 31,	
	2016	2015
ASSETS:		
Investments, at fair value (See Note D):		
Registered mutual funds	\$ 3,001,891	\$ 2,298,220
Fully benefit-responsive investment contract,		
at contract value	<u>23,001</u>	<u>11,979</u>
Total investments	3,024,892	2,310,199
Receivables:		
Employee contributions	394	7,837
Employer contribution	1,116	11,182
Employer profit sharing contribution	<u>123,102</u>	<u>117,450</u>
	<u>124,612</u>	<u>136,469</u>
TOTAL ASSETS	3,149,504	2,446,668
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,149,504</u>	<u>\$ 2,446,668</u>

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

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part II)

	Year Ended December 31, 2016
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including realized and unrealized gains in fair value of investments at quoted market prices:	
Mutual funds	\$ 230,467
Contributions:	
Employer	301,019
Employee	283,121
Rollover	11,430
	595,570
Total additions	826,037
 DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(123,201)
Administrative expenses	-
Total deductions	(123,201)
 NET INCREASE	702,836
 NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	2,446,668
End of year	\$ 3,149,504

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

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2016 AND 2015

A. DESCRIPTION OF THE PLAN:

The following description of the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

General - H & M Acquisitions, LLC (the “Company” and “Plan Sponsor”) established the Ohio Motorcycle Group 401(k) Profit Sharing Plan and Trust effective January 1, 2014. The Plan is a type of qualified retirement plan commonly referred to as a 401(k) plan and covers all employees of the Company who have completed 90 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan’s Trustees oversee governance of the Plan. The Plan allows other employers to adopt its provisions. Ohio MC Riders, LLC, Erie Riders, LLC, Lakeview Motorsports, LLC and TDG Management Company have adopted the Plan as of January 1, 2015.

Contributions - Each year participants may contribute up to 100% of their pre-tax or post-tax (Roth) annual compensation, subject to the maximum amount allowed by the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company has elected to match 100% of the participants’ voluntary contributions for the first 3% of compensation and 50% of the participants’ voluntary contributions for the next 2% of compensation, which resulted in matching contributions of \$223,688 for the year ended December 31, 2016. Each year, the Company may make discretionary non-elective contributions to each participant. The Company shall provide the Plan administrator with written notification of the amount of the contribution to be allocated to each participant. Discretionary non-elective contributions amounted to \$121,324 for the year ended December 31, 2016.

With the consent of the Plan administrator, the Plan may accept a participant rollover contribution from other qualified retirement plans. The rollover amounts are allocated to the rollover account of the participant, which is 100% vested at all times and is not subject to forfeitures.

Participant Accounts - Each participant’s account is credited with the participant’s contribution including elective deferrals and rollover contributions and an allocation of the Company’s contribution and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account. All investments of the Plan are fully participant-directed.

Investment Options - Upon enrollment in the Plan, a participant may direct contributions to their accounts into various investment options offered by the Plan and may be changed daily. The Plan’s investment strategies include investments with varying degrees of risk that are subject to the volatility of financial markets.

Forfeited Accounts - Forfeitures which occur pursuant to the Plan may be made available to reinstate previously forfeited account balances of participants who have resumed participation in the Plan or be used to pay any administrative expenses of the Plan. Remaining forfeitures shall be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2016, no forfeitures were used. As of December 31, 2016 and 2015, there were available forfeitures of \$43,960 and \$575, respectively.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Payment of Benefits - Upon termination of employment due to death, disability or retirement, a participant having a balance of more than \$5,000 may elect to receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. A participant having a vested account balance less than \$5,000 will receive a lump-sum distribution regardless of whether they consent to receive it.

Non-terminated employees may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement.

Non-terminated employees who have reached age 59 ½ may make withdrawals of a minimum of \$1,000 up to 100% of their vested account balances as an in-service distribution.

Vesting - A participant is fully vested immediately in amounts rolled over from other qualified plans. Vesting attributable to employer matching and non-elective contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The Plan's financial statements and the Annual Return/Report of Employee Benefit Plan - Form 5500 have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Valuation of Investments - 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. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold, as well as held, during the year.

Payment of Benefits - Benefits are recorded when paid.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Administrative Expenses - Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain investment management and other fees are paid directly by the Plan. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Subsequent Events - The Company has evaluated subsequent events through July 27, 2017, which is the date the financial statements were available to be issued.

Recent Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or Its Equivalent)*, ("ASU 2015-07"). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement. Disclosures about investments in certain entities that calculate net asset value per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for entities (other than public business entities) for fiscal years beginning after December 15, 2016, with retrospective application to all periods presented. Early adoption is permitted. The Plan early adopted ASU 2015-07 as of December 31, 2015, and the disclosures in Note D are presented accordingly.

In July 2015, the FASB released 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*, ("ASU 2015-12"). Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It 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. Part III of the ASU is not applicable to the Plan. ASU 2015-12 is effective for fiscal years beginning after December 31, 2015. Parts I and II are to be applied retrospectively. The Plan early adopted Parts I and II as of December 31, 2015 and the presentation of the financial statements and notes herein are presented accordingly.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

C. INFORMATION PROVIDED BY THE CUSTODIANS:

Information including investments held as shown on the statement of net assets available for benefits, and interest and dividend income and net appreciation in fair value as shown on the statement of changes in net assets available for benefits as of December 31, 2016 and 2015 and for the year ended December 31, 2016, was prepared by or derived from information provided by the Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide bank, the custodian and furnished to the plan administrator. The plan administrator obtained certification of this information from the custodian that the information provided to the plan administrator was complete and accurate.

D. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance are described as follows:

Level 1 - Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 - Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 - Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the plans own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Registered mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (CONTINUED):

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

Fair Value Measurements at December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 3,001,891	\$ -	\$ -	\$ 3,001,891

Fair Value Measurements at December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered mutual funds	\$ 2,298,220	\$ -	\$ -	\$ 2,298,220

E. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:

The Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company to Nationwide Financial Services, Inc., as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with the plan participants are probable of occurring.

**OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)**

NOTES TO FINANCIAL STATEMENTS

F. 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% vested in their accounts.

G. INCOME TAX STATUS:

The Plan has adopted a volume submitter profit sharing plan document. The volume submitter practitioner obtained a determination letter dated March 31, 2014, in which the Internal Revenue Service stated that the volume submitter profit sharing plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC").

The authoritative accounting guidance requires the plan administrator to evaluate uncertain income tax positions taken by the Plan. The plan administrator has concluded that as of December 31, 2016, there were no uncertain income tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Nationwide Financial Services, Inc., is the custodian of the Plan and holds all of the Plan's investments. Nationwide Financial Services, Inc. is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company.

I. 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.

OHIO MOTORCYCLE GROUP
401(k) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #11-3695025, Plan #002)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditors' Report)

December 31, 2016

Identity of Issuer (a)	Description, including Number of Shares and Interest Rates (b)	Units (c)	Cost (d)	Current Value (e)
MUTUAL FUNDS:				
	AllianzGI Technology Institutional	15,858.2362	**	\$ 29,784
	Emerald Growth Institutional	26,546.1675	**	25,690
	Franklin Utilities Adv	21,645.5149	**	32,571
	Ivy Real Estate Securities I	22,965.8847	**	29,060
	JPMorgan Small Cap Value R6	19,756.9723	**	29,091
	Oppenheimer Gold & Special Minerals Y	63,532.3014	**	36,988
	Pioneer Bond Y	187,309.9778	**	195,876
	Victory Incore Fund for Income I	36,648.1735	**	37,644
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	Franklin Small Cap Growth Adv	399.1510	**	499
	Franklin US Government Secs Adv	8,821.6438	**	9,062
	Gateway Y	37,236.2088	**	44,262
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	American Funds New World R6	12,775.3987	**	16,610
	Oppenheimer Senior Floating Rate Y	6,917.5191	**	7,624
	Goldman Sachs Strategic Income Instl	9,700.2912	**	9,603
	Vanguard 500 Index Admiral	635,273.3253	**	748,377
	Nationwide Small Cap Index Instl	211,832.6088	**	403,248
	Templeton Global Bond Adv	718.6820	**	758
	Federated Government Obligation	85,357.1094	**	85,256
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	PIMCO Real Return Instl	3,643.4840	**	5,406
	American Funds Europacific Growth R6	178,240.3754	**	259,126
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	American Funds 2030 Trgt Date Retire R6	3,577.7143	**	6,495
	American Funds 2035 Trgt Date Retire R6	34,830.5244	**	63,539
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	Victory Sycamore Established Value I	30,080.7319	**	45,557
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	American Funds Capital Income Bldr R6	5,928.8104	**	9,382
	American Funds 2020 Trgt Date Retire R6	12,464.4019	**	20,672
	American Funds Washington Mutual R6	45,207.5910	**	104,566
	BlackRock Health Sciences Opps Instl	15,097.7094	**	31,959
	Vanguard Strategic Equity Inv	23,473.6510	**	53,175
	Total mutual funds			<u>3,001,891</u>
FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:				
*	Nationwide	Nationwide Fixed Select	**	<u>23,001</u>
				<u>\$ 3,024,892</u>

* Indicates a party-in-interest (See Note I).

** Costs have been omitted due to participant-directed transactions under and individual account plan.