

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2015
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>11/01/2015</u> and ending <u>10/31/2016</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); or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>002</u> 1c Effective date of plan <u>11/01/1976</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>YENKIN-MAJESTIC PAINT CORP</u> <u>PO BOX 369004</u> <u>1920 LEONARD AVENUE</u> <u>COLUMBUS, OH 43236-9004</u> <u>COLUMBUS, OH 43236-9004</u>	2b Employer Identification Number (EIN) <u>31-4365915</u> 2c Plan Sponsor's telephone number <u>614-253-8511</u> 2d Business code (see instructions) <u>325500</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>08/07/2017</u>	<u>BETH PATTON</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

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

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 108
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) 54
a(2) Total number of active participants at the end of the plan year	6a(2) 45
b Retired or separated participants receiving benefits.....	6b 31
c Other retired or separated participants entitled to future benefits.....	6c 11
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 87
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 10
f Total. Add lines 6d and 6e	6f 97
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 11	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection																				
For calendar plan year 2015 or fiscal plan year beginning <u>11/01/2015</u> and ending <u>10/31/2016</u>																						
► Round off amounts to nearest dollar. ► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.																						
A Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION PLAN</u>		B Three-digit plan number (PN) <u>002</u>																				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>YENKIN-MAJESTIC PAINT CORP</u>		D Employer Identification Number (EIN) <u>31-4365915</u>																				
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500																				
Part I Basic Information																						
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2015</u>																						
2 Assets: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">a Market value</td> <td style="width: 10%; text-align: center;">2a</td> <td style="width: 20%; text-align: right;"><u>1410069</u></td> </tr> <tr> <td>b Actuarial value</td> <td style="text-align: center;">2b</td> <td style="text-align: right;"><u>1438777</u></td> </tr> </table>			a Market value	2a	<u>1410069</u>	b Actuarial value	2b	<u>1438777</u>														
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b Actuarial value	2b	<u>1438777</u>																				
3 Funding target/participant count breakdown <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 55%;"></th> <th style="width: 15%; text-align: center;">(1) Number of participants</th> <th style="width: 20%; text-align: center;">(2) Vested Funding Target</th> <th style="width: 10%; text-align: center;">(3) Total Funding Target</th> </tr> <tr> <td>a For retired participants and beneficiaries receiving payment</td> <td style="text-align: center;"><u>43</u></td> <td style="text-align: center;"><u>614203</u></td> <td style="text-align: center;"><u>614203</u></td> </tr> <tr> <td>b For terminated vested participants</td> <td style="text-align: center;"><u>11</u></td> <td style="text-align: center;"><u>136902</u></td> <td style="text-align: center;"><u>136902</u></td> </tr> <tr> <td>c For active participants</td> <td style="text-align: center;"><u>54</u></td> <td style="text-align: center;"><u>402789</u></td> <td style="text-align: center;"><u>402789</u></td> </tr> <tr> <td>d Total</td> <td style="text-align: center;"><u>108</u></td> <td style="text-align: center;"><u>1153894</u></td> <td style="text-align: center;"><u>1153894</u></td> </tr> </table>				(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	a For retired participants and beneficiaries receiving payment	<u>43</u>	<u>614203</u>	<u>614203</u>	b For terminated vested participants	<u>11</u>	<u>136902</u>	<u>136902</u>	c For active participants	<u>54</u>	<u>402789</u>	<u>402789</u>	d Total	<u>108</u>	<u>1153894</u>	<u>1153894</u>
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d Total	<u>108</u>	<u>1153894</u>	<u>1153894</u>																			
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐ <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">a Funding target disregarding prescribed at-risk assumptions</td> <td style="width: 10%; text-align: center;">4a</td> <td style="width: 20%;"></td> </tr> <tr> <td>b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor</td> <td style="text-align: center;">4b</td> <td></td> </tr> </table>			a Funding target disregarding prescribed at-risk assumptions	4a		b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b															
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5 Effective interest rate <u>6.26 %</u>																						
6 Target normal cost <u>8945</u>																						
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.																						
SIGN HERE <u>JAMES P. VAN VLEET</u> Signature of actuary <u>FINDLEY DAVIES, INC.</u> Type or print name of actuary <u>65 EAST STATE STREET</u> <u>COLUMBUS, OH 46215-4213</u> Firm name Address of the firm	<u>06/01/2017</u> Date <u>17-05701</u> Most recent enrollment number <u>614-458-1869</u> Telephone number (including area code)																					
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐																						
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.																						
Schedule SB (Form 5500) 2015 v. 150123																						

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

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	8945	
b Excess assets, if applicable, but not greater than line 31a	31b	8945	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4061	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4061	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

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

For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016		
A Name of plan YENKIN-MAJESTIC EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 YENKIN-MAJESTIC PAINT CORP	D Employer Identification Number (EIN) 31-4365915	

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)

THE HUNTINGTON NATIONAL BANK

31-0966785

(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?
21	NONE	6334	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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
(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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning <u>11/01/2015</u> and ending <u>10/31/2016</u>		
A Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YENKIN-MAJESTIC PAINT CORP</u>	D Employer Identification Number (EIN) <u>31-4365915</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	4361
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	79	94
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	86611	21475
	(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)	1323379	1338867
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1410069	1364797

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	1410069	1364797
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4361	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4361
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	82	
(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)		82
(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)	29346	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		29346
(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)		19570
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		53359

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	92297	
(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)		92297
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)	6334	
(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)		6334
j Total expenses. Add all expense amounts in column (b) and enter total	2j		98631

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-45272
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: JOHN GERLACH & COMPANY, LLP

(2) EIN: 31-4419361

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒		

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

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

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

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

Part V Trust Information

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016

A Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YENKIN-MAJESTIC PAINT CORP</u>	D Employer Identification Number (EIN) <u>31-4365915</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-6243960</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>7</u>

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

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

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

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

Schedule R (Form 5500) 2015
v. 150123

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

**YENKIN-MAJESTIC EMPLOYEES'
PENSION PLAN**

FINANCIAL STATEMENTS

**For the Years Ended
October 31, 2016 and 2015**

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

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To the Board of Trustees of
Yenkin-Majestic Employees' Pension Plan

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Yenkin-Majestic Employees' Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of October 31, 2016 and 2015, the related statements of changes in net assets available for benefits for the years then ended and the statements of accumulated plan benefits as of October 31, 2015 and 2014 and the related statements of changes in accumulated plan benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 7, which was certified by Huntington Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of October 31, 2016 and 2015, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Assets Held for Investment Purposes as of October 31, 2016 and 2015 and Reportable Transactions for the year ended October 31, 2016 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

A handwritten signature in black ink that reads "John Gerlach & Company LLP". The signature is written in a cursive, flowing style.

Columbus, Ohio
July 25, 2017

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

October 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Investments at fair value:		
Money market funds	\$ 21,475	\$ 86,611
Mutual funds	118,085	70,260
Exchange traded funds	1,220,782	1,253,119
Total Investments	<u>1,360,342</u>	<u>1,409,990</u>
Receivables:		
Employer contributions	4,361	-
Accrued interest and dividends	94	79
Total Receivables	<u>4,455</u>	<u>79</u>
Total Assets	1,364,797	1,410,069
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,364,797</u>	<u>\$ 1,410,069</u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended October 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Investment Income:		
Interest and dividends	\$ 29,428	\$ 28,068
Net appreciation in fair value of investments	19,570	8,577
Employer's contribution	4,361	59,014
Total Additions	<u>53,359</u>	<u>95,659</u>
Benefits paid to participants	92,297	81,502
Administrative expenses	6,334	9,014
Total Deductions	<u>98,631</u>	<u>90,516</u>
Net Increase (decrease)	<u>(45,272)</u>	<u>5,143</u>
Net Assets Available for Plan Benefits		
Beginning of Year	1,410,069	1,404,926
End of Year	<u>\$ 1,364,797</u>	<u>\$ 1,410,069</u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS

As of October 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Actuarial Present Value of Accumulated Plan Benefits:		
Vested Benefits:		
Participants currently receiving payments	\$ 546,972	\$ 522,948
Other participants	462,660	495,905
	<u>1,009,632</u>	<u>1,018,853</u>
Nonvested benefits	-	-
Total Actuarial Present Value of Accumulated Plan Benefits	\$ <u><u>1,009,632</u></u>	\$ <u><u>1,018,853</u></u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEE'S PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

For the Years Ended October 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Actuarial Present Value of Accumulated Plan Benefits at Beginning of Year	\$ <u>1,018,853</u>	\$ <u>1,040,703</u>
Increase (Decrease) During the Year Attributable to:		
Benefits accumulated	3,763	-
Increase for interest due to the decrease in the discount period	68,518	68,829
Benefits paid	(81,502)	(114,867)
Other	-	24,188
Net Increase (decrease)	<u>(9,221)</u>	<u>(21,850)</u>
Actuarial Present Value of Accumulated Plan Benefits at End of Year	\$ <u><u>1,009,632</u></u>	\$ <u><u>1,018,853</u></u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2016

Note 1 - DESCRIPTION OF PLAN:

The following brief description of the Yenkin-Majestic Employees' Pension Plan (Plan) is provided for general informational purposes only. Participants should refer to the Plan agreement for more complete information.

General - The Plan is a defined benefit pension plan covering substantially all hourly factory employees of the Yenkin-Majestic Paint Corporation (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). On December 31, 2008, the Company froze the Plan (see Note 10).

Pension Benefits - Employees with 5 or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.5% of a participant's final average compensation, less 1.67% of a participant's primary Social Security amount assuming compensation prior to November 1, 1982, continued to the participant's normal retirement date; the difference multiplied by years of credited service up to November 1, 1982, with a maximum of 30 years. For accrued retirement pension after November 1, 1982, the above described pension amount will be added to a benefit of \$9.00 per month for each year of credited service. During 2008, the Company froze the Plan (see Note 10).

Death and Disability Benefits - If an active employee at age 55 or older, having accumulated 5 or more years of service dies, monthly pension benefits equal to the amount the employee would have received as of the day immediately preceding his death, are payable for the life of an eligible spouse. A participant is entitled to a monthly pension equal to his accrued pension during periods of disability, beginning on the first day of the month after qualifying for Federal Social Security disability benefits.

Income Tax - The Plan Administrator has received a favorable determination letter from the Internal Revenue Service. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan as amended, is currently being operated in compliance with applicable requirements of the Internal Revenue Code and is, therefore, not subject to tax under present income tax law. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following are significant accounting policies followed by the Plan:

Basis of Accounting - The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2016

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Valuation of Investments - Plan investments are stated at fair value. Quoted market prices are used to measure the fair value of investments.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits accrued under the Plan prior to November 1, 1982 are based on employees' compensation during their last ten years of employment. The Plan benefits accumulated prior to November 1, 1982, for active employees are based on their average compensation of the five highest consecutive years within the most recent ten years ending on the date of which the plan was frozen, December 31, 2008. Benefits payable under all circumstances-retirement, death, disability, and termination of employment-are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated Plan benefits is determined by an actuary from Findley Davies, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of October 31, 2015 and October 31, 2014, were (a) life expectancy of participants (the ASC 960-20: RP-2000 Combined Healthy Male and Female Tables & the IRC Sec 430 2014 Static Non-Annuitant Tables and the ASC 715-30: 1983 Group Annuity Table for Males and Females & the IRC Sec 430 2014 Static Annuitant Tables for males and females were used), (b) retirement age assumptions (the assumed average retirement age was 65), and (c) investment return. The 2015 and 2014 valuations included an assumed average rate of return of 7%.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

Note 3 - FUNDING POLICY:

The Company's funding policy is to make annual contributions to the Plan based on an actuarial calculation of the Plan's normal cost, plus any additional amounts, to prevent a funding deficiency as determined by law. The Company's contributions for 2016 met the minimum funding requirements of ERISA.

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. During 2008, the Company froze the Plan (see Note 10).

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2016

Note 4 - PLAN TERMINATION:

In the event the Plan terminates, the net assets of the Plan generally will not be available on a pro-rata basis to provide participants' benefits. Certain vested benefits are guaranteed by the Pension Benefit Guaranty Corporation (PBGC), a U.S. governmental agency. Whether a particular participant's accumulated Plan benefits will be received if the Plan terminates will depend on the priority of those benefits, the Plan's net assets at that time, and the level of benefits guaranteed by the PBGC. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Note 5 - INVESTMENTS:

Investments which represent 5% or more of net assets available for benefits at October 31, 2016 and 2015 are as follows:

	<u>2016</u>	<u>2015</u>
Money Market Funds:		
Huntington Conservative Deposit Fund	\$ N/A	\$ 86,611
Mutual Funds:		
Vanguard Short-Term Bond Index Fund	70,528	N/A
Exchange Traded Funds:		
S&P 500 Index Fund	642,993	629,032
MSCI EAFE Index Fund	N/A	111,648
S&P MidCap 400 Index Fund	115,638	110,753
S&P SmallCap 600 Index Fund	69,659	N/A
Barclays Aggregate Bond Fund	324,328	318,937

Note 6 - ECONOMIC RISK OF INVESTMENTS:

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

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2016

Note 7 - INVESTMENT CONTRACT:

The Plan has an investment contract with Huntington.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

	2016	2015
Money Market Funds	\$ <u>21,475</u>	\$ <u>86,611</u>
Mutual funds	\$ <u>118,085</u>	\$ <u>70,260</u>
Exchange traded funds	\$ <u>1,220,782</u>	\$ <u>1,253,119</u>
Investment Income:		
Interest and Dividends	\$ 29,428	\$ 28,068
Net Appreciation (Depreciation) in Fair Value Investments	19,570	8,577
Total Investment Gain (Loss)	\$ <u>48,998</u>	\$ <u>36,645</u>

Note 8 - PLAN EXPENSES:

Certain expenses of the Plan are paid by the Plan sponsor, Yenkin-Majestic Paint Corporation.

Note 9 - ASSETS AND LIABILITIES – FAIR VALUE INFORMATION:

In accordance with the Fair Value Measurements and Disclosures Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), all financial instruments that are being measured and reported on a fair value basis must be classified and disclosed in one of the following three categories:

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

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, inputs that are derived principally from or corroborated by observable market data by correlation or other means, and if the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2016

Note 9 - ASSETS AND LIABILITIES – FAIR VALUE INFORMATION (Continued):

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Exchange Traded Funds are valued at the net asset value of shares held by the plan at year end.

Assets measured at fair value on a recurring basis were as follows:

Description	October 31, 2016			
	Total	Level 1	Level 2	Level 3
Money Market Fund	\$ 21,475	\$ 21,475	\$ -	\$ -
Mutual Funds:				
Fixed Income	70,528	70,528	-	-
Real Estate	22,536	22,536	-	-
Neutral	25,021	25,021	-	-
Exchange Traded Funds:				
Large Blend Equity	711,157	711,157	-	-
Mid / Small Blend Equity	185,297	185,297	-	-
Bond Fund	324,328	324,328	-	-
Total Assets	<u>\$ 1,360,342</u>	<u>\$ 1,360,342</u>	<u>\$ -</u>	<u>\$ -</u>

Description	October 31, 2015			
	Total	Level 1	Level 2	Level 3
Money Market Fund	\$ 86,611	\$ 86,611	\$ -	\$ -
Mutual Funds:				
Fixed Income	70,260	70,260	-	-
Exchange Traded Funds:				
Large Blend Equity	757,068	757,068	-	-
Mid / Small Blend Equity	177,114	177,114	-	-
Bond Fund	318,937	318,937	-	-
Total Assets	<u>\$ 1,409,990</u>	<u>\$ 1,409,990</u>	<u>\$ -</u>	<u>\$ -</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2016

Note 10 - PLAN FREEZE:

On December 31, 2008 the Company froze the Plan. Effective that date, no new participants will be allowed to participate in the Plan and no additional benefits will accrue to participants. However, any participant not fully vested on the effective date who continues to be employed by the Company will continue to earn years of service until they are vested.

Note 11 - ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES:

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by U.S. federal or state and local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of October 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 12 - SUBSEQUENT EVENTS:

Subsequent events have been evaluated through July 25, 2017, which is the date the financial statements were available to be issued.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2016

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ 21,475	\$ 21,475
	Mutual Funds:					
	Vanguard Short-Term Bond Index Fund	N/A	Demand	-	70,327	70,528
	Vanguard Reit Index Fund - Admiral Shares	N/A	Demand	-	25,000	22,536
	Vanguard Market Neutral Inv.	N/A	Demand	-	25,000	25,021
	Total Mutual Funds				<u>120,327</u>	<u>118,085</u>
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	371,807	642,993
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	17,456
	MSCI EAFE Index Fund	N/A	Demand	-	49,228	50,708
	S&P MidCap 400 Index Fund	N/A	Demand	-	62,206	115,638
	S&P SmallCap 600 Index Fund	N/A	Demand	-	36,062	69,659
	Barclays Aggregate Bond Fund	N/A	Demand	-	306,723	324,328
	Total Exchange Traded Funds				<u>844,867</u>	<u>1,220,782</u>
	Total Investments				<u>\$ 986,669</u>	<u>\$ 1,360,342</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2015

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ <u>86,611</u>	\$ <u>86,611</u>
	Mutual Funds:					
	Vanguard Short-Term Bond Index Fund	N/A	Demand	-	70,327	70,260
	Vanguard Reit Index Fund - Admiral Shares	N/A	Demand	-	-	-
	Vanguard Market Neutral Inv.	N/A	Demand	-	-	-
	Total Mutual Funds				<u>70,327</u>	<u>70,260</u>
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	371,807	629,032
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	16,389
	MSCI EAFE Index Fund	N/A	Demand	-	102,554	111,648
	S&P MidCap 400 Index Fund	N/A	Demand	-	62,206	110,753
	S&P SmallCap 600 Index Fund	N/A	Demand	-	36,062	66,360
	Barclays Aggregate Bond Fund	N/A	Demand	-	306,723	318,937
	Total Exchange Traded Funds				<u>898,193</u>	<u>1,253,119</u>
	Total Investments				<u>\$ 1,055,131</u>	<u>\$ 1,409,990</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended October 31, 2016

PLAN #: 002

PLAN EIN: 31-4365915

Schedule H, Line 4j :

(a) <u>Description</u>	----- Interest Rate	(b)----- Date of Maturity	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain or Loss
Money Market Funds:							
Huntington Conservative Deposit Acct.	Variable	Demand	\$ 83,940	\$ -	\$ 83,940	\$ 83,940	\$ -
Huntington Conservative Deposit Acct.	Variable	Demand	\$ -	\$ 149,076	\$ 149,076	\$ 149,076	\$ -

Schedule SB, Line 26 - Schedule of Active Participant Data

November 1, 2015 Valuation
Yenkin-Majestic Paint Corporation
(EIN: 31-4365915; PN: 002)

Attained Age	Years of Credited Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	4 (*)	-	-	-	-	-	-	-
35 to 39	-	-	1 (*)	1 (*)	3 (*)	-	-	-	-	-
40 to 44	-	-	-	-	3 (*)	1 (*)	-	-	-	-
45 to 49	-	-	1 (*)	-	1 (*)	1 (*)	3 (*)	-	-	-
50 to 54	-	-	1 (*)	1 (*)	3 (*)	2 (*)	2 (*)	2 (*)	-	-
55 to 59	-	-	-	1 (*)	1 (*)	2 (*)	3 (*)	2 (*)	2 (*)	-
60 to 64	-	-	-	2 (*)	2 (*)	1 (*)	2 (*)	1 (*)	3 (*)	-
65 to 69	-	-	-	1 (*)	-	-	-	1 (*)	-	-
70 & up	-	-	-	-	-	-	-	-	-	-

* Average compensation is not shown since there are fewer than 1,000 active participants in this plan

Appendix B

Statement of Actuarial Assumptions and Methods

Interest Rates

24-month segment rates averaged through the end of June 2015 and published in July 2015:

	Before MAP-21	Reflecting MAP-21/HATFA
a. First Rate, Years 1-5	1.31%	4.72%
b. Second Rate, Years 5-20	4.07%	6.11%
c. Third Rate, Years 20+	5.10%	6.81%
d. Effective Interest Rate using the above rates	4.34%	6.26%
e. Interest rate for developing expected value of assets, (before applying statutory cap)		7.00%

Salary Scale

Not applicable.

Mortality

RP-2000 static, non-generational Mortality Table as described in Regulation 1.430(h)(3) projected by Scale AA, to between 7 and 15 years beyond the year of the obligation, male and female, with different rates for annuitants and nonannuitants.

Rates of Retirement

100% at age 65.

Rates of Disability

None.

Rates of Turnover

Based on age with sample rates as follows:

<u>Age</u>	<u>Rate</u>
25	24.943 %
30	14.916
35	4.480
40	3.849
45	3.227
50	1.534
55	0.338
60	0.000
65	0.000

Assumptions Made In Valuing Spouse's Benefit

Ninety percent of the male and female employees included in the valuation are assumed to be married. These percentages are used as the probabilities that survivor benefits will be payable due to preretirement deaths. The wife is assumed to be three years younger than the husband.



Appendix B (Continued)

<i>Provision for Expenses</i>	The 2 year average of administrative expenses was included in the target normal cost.
<i>Standing Elections</i>	The plan sponsor has not signed an election that provides for the automatic use of the Carryover and/or Prefunding Balance if necessary at the end of the plan year to meet the minimum funding requirement, and has also not signed an election to add excess contributions to the Prefunding Balance.
<i>Asset Method</i>	Market Value of Assets plus interest adjusted accrued but unpaid contributions as of the valuation date plus an adjustment to defer full recognition of investment losses and gains over a two-year period. The investment (gain)/loss for every year equals the market value at the beginning of the year projected to the end of the year using the interest rate above, but no greater than the third segment rate for the plan year, minus the end of the year actual market value. The actuarial value of assets will be no less than 90% and no more than 110% of the market value (including interest-adjusted accrued but unpaid contributions). Note that due to the regulatory constraint on the interest rate, a characteristic of this asset valuation method is that, over time, it may be more likely to produce an actuarial value of assets that is less than the market value of assets.
<i>Employees Valued</i>	Only participants as of the valuation date were valued.
<i>Selection of Assumptions</i>	Funding: The segment rates and mortality table used to determine minimum funding requirements and funding ratios were based on methodology mandated by the Internal Revenue Code and rates published by the Internal Revenue Service.
<i>Changes in Assumptions and Methods since the Last Actuarial Valuation</i>	The segmented interest rates used for determining the funding target were 4.99%, 6.32% and 6.99%. These rates were updated to the rates required for the current plan year and also reflect MAP-21 and HATFA. The mortality table for the funding target was changed as required under PPA '06.
<i>At-Risk Assumptions</i>	Since there are no more than 500 participants participating in defined benefit pension plans of the employer's controlled group, At-Risk liabilities have not been valued.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended October 31, 2016

PLAN #: 002
 PLAN EIN: 31-4365915
 Schedule H, Line 4j :

(a) <u>Description</u>	------(b)-----		(c)		(d)		(g)		(h)		(i)	
	Interest Rate	Date of Maturity	Purchase Price	Selling Price	Cost	Current Value	Net Gain or Loss					
Money Market Funds:												
Huntington Conservative Deposit Acct.	Variable	Demand	\$ 83,940	\$ -	\$ 83,940	\$ 83,940	\$ -					
Huntington Conservative Deposit Acct.	Variable	Demand	\$ -	\$ 149,076	\$ 149,076	\$ 149,076	\$ -					

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 11/01/2015 and ending 10/31/2016

► Round off amounts to nearest dollar.

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

A Name of plan YENKIN-MAJESTIC EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF YENKIN-MAJESTIC PAINT CORP	D Employer Identification Number (EIN) 31-4365915	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2015</u>			
2 Assets:			
a Market value	2a	1,410,069	
b Actuarial value	2b	1,438,777	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	43	614,203	614,203
b For terminated vested participants.....	11	136,902	136,902
c For active participants.....	54	402,789	402,789
d Total.....	108	1,153,894	1,153,894
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	6.26%	
6 Target normal cost.....	6	8,945	

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

SIGN HERE	 Signature of actuary	<u>06/01/2017</u> Date <u>1705701</u> Most recent enrollment number <u>614-458-1869</u> Telephone number (including area code)
JAMES P. VAN VLEET Type or print name of actuary FINDLEY DAVIES, INC. Firm name 65 EAST STATE STREET COLUMBUS OH 46215-4213 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 2015 v. 150123

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	8,945
b Excess assets, if applicable, but not greater than line 31a		31b	8,945
32 Amortization installments:		Outstanding Balance Installment	
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		4,061
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	4,061
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years	40		0

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

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

Appendix A

Summary of Principal Plan Provisions

<i>Plan Sponsor</i>	Yenkin-Majestic Paint Corporation
<i>EIN/PN</i>	31-4365915/002
<i>Effective Date</i>	November 1, 1976. Last amended August 31, 2015.
<i>Participation</i>	Each employee becomes a participant on November 1 coincident with or next following completion of six months of service. No employees shall enter the plan after December 31, 2008.
<i>Year of Service</i>	One month of service is granted for each month the employee is employed one day or more. Prior to November 1, 1989 service is granted for completed months.
<i>Accrued Benefit</i>	A monthly life annuity equal to \$9.00 multiplied by Years of Service after November 1, 1982. The Accrued benefit was frozen as of December 31, 2008.
<i>Normal Retirement Benefit</i>	<u>Eligibility:</u> Age 65. <u>Monthly Benefit:</u> The Accrued Benefit.
<i>Early Retirement Benefit</i>	<u>Eligibility:</u> Age 55 and 10 Years of Service. <u>Monthly Benefit:</u> The Accrued Benefit, starting at age 65, or a reduced amount starting immediately. The reduction for early commencement is 1/15 for the first 5 years and 1/30 for the next 5 years by which commencement precedes Normal Retirement Date.



Appendix A (Continued)

Termination Benefit

Eligibility:

Upon termination of employment prior to retirement but after completion of at least five Years of Service, a participant is 100% vested.

Monthly Benefit:

The accrued benefit commencing in full at age 65, or in a reduced amount, as early as age 55 with at least 10 Years of Service.

Disability Benefit

Eligibility:

Total and Permanent Disability.

Monthly Benefit:

The Accrued Benefit.

Death Benefit

Eligibility:

A vested active or former employee dies after being married for at least one year.

Monthly Benefit:

The surviving spouse is entitled to a monthly benefit payable for life commencing at the participants earliest possible retirement date. The benefit is equal to 50% of the benefit vested on the day prior to death, adjusted as appropriate for early commencement and the 50% Joint and Survivor Annuity form of payment.

Optional Forms

Single Life Annuity
50% Joint & Survivor Annuity
67% Joint & Survivor Annuity
75% Joint & Survivor Annuity
100% Joint & Survivor Annuity
5 Years Certain and Continuous
10 Years Certain and Continuous

Optional forms are calculated using a 7.00% interest rate and the 1971 GAM for Males projected to 1990 by Scale D with no age set-back for the Participant and a 6-year set-back for beneficiaries.



Appendix A (Continued)

**Maximum Benefit
Limit**

The Internal Revenue Code Section 415 Maximum Benefit payable as a life annuity at Social Security Normal Retirement Age.

**Plan Compensation
Limit**

The Section 401(a)(17) Maximum Compensation that can be recognized for benefit calculation purposes.

**Changes in Plan
Provisions**

None.



YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2016

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ 21,475	\$ 21,475
	Mutual Funds:					
	Vanguard Short-Term Bond Index Fund	N/A	Demand	-	70,327	70,528
	Vanguard Reit Index Fund - Admiral Shares	N/A	Demand	-	25,000	22,536
	Vanguard Market Neutral Inv.	N/A	Demand	-	25,000	25,021
	Total Mutual Funds				120,327	118,085
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	371,807	642,993
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	17,456
	MSCI EAFE Index Fund	N/A	Demand	-	49,228	50,708
	S&P MidCap 400 Index Fund	N/A	Demand	-	62,206	115,638
	S&P SmallCap 600 Index Fund	N/A	Demand	-	36,062	69,659
	Barclays Aggregate Bond Fund	N/A	Demand	-	306,723	324,328
	Total Exchange Traded Funds				844,867	1,220,782
	Total Investments				\$ 986,669	\$ 1,360,342