

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>		<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>This form is required to be filed 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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>		<div>OMB Nos. 1210-0110 1210-0089</div> <div>2016</div> <div>This Form is Open to Public Inspection</div>	
Part I Annual Report Identification Information					
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016					
A This return/report is for:		<div>☒ a single-employer plan</div> <div>☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div> <div>☐ a one-participant plan</div> <div>☐ a foreign plan</div>			
B This return/report is		<div>☐ the first return/report</div> <div>☐ the final return/report</div> <div>☐ an amended return/report</div> <div>☐ a short plan year return/report (less than 12 months)</div>			
C Check box if filing under:		<div>☒ Form 5558</div> <div>☐ automatic extension</div> <div>☐ DFVC program</div> <div>☐ special extension (enter description)</div>			
Part II Basic Plan Information—enter all requested information					
1a Name of plan		1b Three-digit plan number (PN) ▶		006	
M & M RESTAURANT SUPPLY - PENNSYLVANIA DEFINED BENEFIT PENSION PLAN		1c Effective date of plan		01/01/1989	
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)		2b Employer Identification Number (EIN)		23-3073393	
KEYSTONE FOODS, LLC		2c Sponsor's telephone number		610-667-6700	
905 AIRPORT RD, SUITE 400 WEST CHESTER, PA 19380		2d Business code (see instructions)		311900	
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.		4b EIN			
a Sponsor's name		4c PN			
5a Total number of participants at the beginning of the plan year		5a		56	
b Total number of participants at the end of the plan year		5b		52	
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		5c			
d(1) Total number of active participants at the beginning of the plan year		5d(1)		0	
d(2) Total number of active participants at the end of the plan year		5d(2)		0	
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		5e		0	
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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	09/26/2017	ERICA HIGGINSON COLLINS		
	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		
Preparer's name (including firm name, if applicable) and address (include room or suite number)				Preparer's telephone number	

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1764903	1907996
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1764903	1907996
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	222000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	126955	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		348955
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	205438	
e Certain deemed and/or corrective distributions (see instructions) ..	8e		
f Administrative service providers (salaries, fees, commissions)	8f	424	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		205862
i Net income (loss) (subtract line 8h from line 8c)	8i		143093
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1I 3H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X		
c Was the plan covered by a fidelity bond?	10c	X			500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X		
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X		
f Has the plan failed to provide any benefit when due under the plan?	10f		X		
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X		
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h				
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i				

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☒ Yes ☐ No
11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a 0
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?	☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b
c Enter the amount contributed by the employer to the plan for this plan year	12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
13c(3) PN(s)	

Part VIII Trust Information

14a Name of trust	14b Trust's EIN
14c Name of trustee or custodian	14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan? If "No," skip b.	☐ Yes ☐ No
15b 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
16a 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
16b 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
17a 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 _____.	
17b 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 ____ / ____ / ____.	
18 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?	☐ Yes ☐ No
19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?	☐ Yes ☐ No

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2016</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016	
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 M & M RESTAURANT SUPPLY - PENNSYLVANIA DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) 006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KEYSTONE FOODS, LLC	D Employer Identification Number (EIN) 23-3073393
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 01 Day 01 Year 2016			
2	Assets:			
a	Market value	2a	1764818	
b	Actuarial value	2b	1849128	
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	4	358991	358991
b	For terminated vested participants	52	1414382	1414382
c	For active participants	0	0	0
d	Total	56	1773373	1773373
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	6.01%	
6	Target normal cost	6	0	

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	
MARGUERITE RAAB	09/22/2017
Type or print name of actuary	Date
CBIZ	17-03733
Firm name	Most recent enrollment number
1845 WALNUT STREET, 14TH FLOOR PHILADELPHIA, PA 19103-4714	215-587-0700
Address of the firm	Telephone number (including area code)

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>-0.64</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		142242
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.21</u> %		8833
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		151075
d	Portion of (c) to be added to prefunding balance		151075
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	151075

Part III Funding Percentages			
14	Funding target attainment percentage	14	95.75%
15	Adjusted funding target attainment percentage	15	104.27%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.75%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2016	37000	0			
07/19/2016	37000	0			
10/14/2016	37000	0			
01/13/2017	37000	0			
04/17/2017	37000	0			
07/14/2017	37000	0			
Totals ►			18(b)	222000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b	Contributions made to avoid restrictions adjusted to valuation date	19b 0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 210562
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?		☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost					
21	Discount rate:					
a	Segment rates:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment: 4.43%</td> <td style="width: 33%;">2nd segment: 5.91%</td> <td style="width: 33%;">3rd segment: 6.65%</td> </tr> </table>	1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%	☐ N/A, full yield curve used
1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%				
b	Applicable month (enter code)	21b	4			
22	Weighted average retirement age	22	64			
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	0			
b	Excess assets, if applicable, but not greater than line 31a	31b				
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			
35	Balances elected for use to offset funding requirement	0	0			
36	Additional cash requirement (line 34 minus line 35)	36	0			
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	210562			
38	Present value of excess contributions for current year (see instructions)					
a	Total (excess, if any, of line 37 over line 36)	38a	210562			
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0			
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0			
40	Unpaid minimum required contributions for all years	40	0			
Part IX	Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)					
41	If an election was made to use PRA 2010 funding relief for this plan:					
a	Schedule elected	☐ 2 plus 7 years ☐ 15 years				
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011				
42	Amount of acceleration adjustment	42				
43	Excess installment acceleration amount to be carried over to future plan years	43				

M&M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan
EIN: 23-3073393 PN: 006
Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Interest Rates

Target Liability (minimum contribution, based on four-month lookback, reflecting interest rate stabilization)

Segment 1	4.43% per year, compounded annually.
Segment 2	5.91% per year, compounded annually.
Segment 3	6.65% per year, compounded annually.
Effective Interest Rate	6.01% per year, compounded annually.

Lump Sum Equivalence

The interest rates used to convert annuities into actuarially equivalent lump sums are the same as the Target Liability interest rates for the associated liability measure.

The mortality table for developing lump sum factors is the IRS 2016 Applicable Mortality Table.

Mortality

IRS 2016 Static Mortality Table.

Retirement Age

Earliest age at which eligible to commence benefits.

Withdrawal

Not applicable.

Disability

None assumed.

Future Credited Service

Since the plan was frozen December 31, 2008, no future service is assumed to be earned.

Expenses

None. All expenses are assumed to be paid directly by the company.

Marital Status

80% of non-retired participants are assumed to be married. Husbands are assumed to be three years older than their wives.

Form of Payment

80% of participants are assumed to elect a lump sum upon retirement and 20% of participants are assumed to elect a single life annuity.

M&M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan
EIN: 23-3073393 PN: 006
Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Actuarial Cost Method

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments made within five years of the valuation date are discounted using the first segment rate, payments made at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments made at least 20 years from the valuation date are discounted using the third discount rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

Asset Valuation Method

The actuarial assets are determined by a three-point averaging method, averaging the following adjusted asset values:

1. Market value as of January 1, 2014, advanced to the valuation date with 2014 and 2015 benefit payments, expenses, contributions and expected return.
2. Market value as of January 1, 2015, advanced to the valuation date with 2015 benefit payments, expenses, contributions and expected return.
3. Market value as of January 1, 2016.

Discounted contributions made after the valuation date are included in all adjusted asset figures. The assumed rate of return is 7.0%, or the third segment rate for the year if lower. The averaged assets are further adjusted so that the final actuarial assets are no more than 110% and no less than 90% of market value.

M&M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan
EIN: 23-3073393 PN: 006
Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

**Changes since the Prior
Valuation**

The segment rate changes for minimum funding and lump sums are as follows: from 4.72% to 4.43% for the first five years, from 6.11% to 5.91% for the next 15 years, from 6.81% to 6.65% for all years thereafter.

The funding mortality table was updated from the IRS 2015 Static Mortality Table to the IRS 2016 Static Mortality Table.

The lump sum mortality table was updated from the IRS 2015 Applicable Mortality Table to the IRS 2016 Applicable Mortality Table.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

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▶ **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 M & M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan		B Three-digit plan number (PN) ▶ 006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Keystone Foods, LLC		D Employer Identification Number (EIN) 23-3073393
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>01</u> Day <u>01</u> Year <u>2016</u>			
2 Assets:			
a Market value.....		2a	1,764,818
b Actuarial value.....		2b	1,849,128
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	4	358,991	358,991
b For terminated vested participants	52	1,414,382	1,414,382
c For active participants	0	0	0
d Total	56	1,773,373	1,773,373
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	6.01%	
6 Target normal cost	6	0	

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**

Marguerite Raab

Signature of actuary

09/22/2017

Date

1703733

Most recent enrollment number

215-587-0700

Telephone number (including area code)

Type or print name of actuary

Firm name

1845 Walnut Street, 14th Floor

Philadelphia PA 19103-4714

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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016
v. 160205

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

21 Discount rate:				
a Segment rates:	1st segment: 4.43 %	2nd segment: 5.91 %	3rd segment: 6.65 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
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	0	
b Excess assets, if applicable, but not greater than line 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	210,562	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	210,562	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

M&M Restaurant Supply - Pennsylvania Pension Plan
EIN: 23-3073393 Plan: 006
Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, line 19 - Discounted Employer Contributions

<u>Date of Contribution</u>	<u>Amount of Contribution</u>	<u>Applicable Plan Year</u>	<u>Effective Interest Rate</u>	<u>Rate for Late Quarterly Installments*</u>	<u>Interest-Adjusted Contribution</u>
4/15/2016	\$ 37,000	2016	6.01%	N/A	\$ 36,386
7/19/2016	37,000	2016	6.01%	N/A	35,839
10/14/2016	37,000	2016	6.01%	N/A	35,345
1/13/2017	37,000	2016	6.01%	N/A	34,836
4/17/2017	37,000	2016	6.01%	N/A	34,317
7/14/2017	37,000	2016	6.01%	N/A	33,839
Total	<u>\$ 222,000</u>				<u>\$ 210,562</u>

* This rate was used to discount the portion of the contribution attributable to late quarterly installments from the date of the contribution to the due date of the quarterly installment.

M&M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan

EIN: 23-3073393 PN: 006

Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Number of people at 1/1/2016 whose Normal Retirement Age is 62	21
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Number of people at 1/1/2016 whose Normal Retirement Age is 65	31
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$[(21 \times 62) + (31 \times 65)] / (21 + 31)$	63.79
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M&M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan
EIN: 23-3073393 PN: 006
Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, Part V - Summary of Plan Provisions

Effective Date: January 1, 1989. The plan was last restated in 2012.

Eligibility: Immediately upon date of hire as a member of the collectively bargained group.

Normal Retirement Date: For employees hired prior to July 1, 1994, attainment of age 62.
For employees hired on or after July 1, 1994, attainment of age 65.

Normal Retirement Pension: Monthly benefit for life equal to the sum of the annual accruals:

Credited Service during Year	Benefit Level
1989	\$15.00
1990	\$25.00
1991-94	\$30.00
1995	\$35.00
1996-98	\$40.00
1999-00	\$45.00
2001	\$55.00
2002	\$60.00
2003	\$65.00
2004	\$72.00
2005-07	\$80.00
2008 and later	\$90.00

Credited Service: Each plan year in which the participant works at least 1,000 hours.
No credited service is earned after December 31, 2008.

Vesting Service: Each plan year from date of hire in which the participant works at least 1,000 hours.

Early Retirement Date: None.

Late Retirement: Participants who work past their Normal Retirement Date continue to earn additional benefit service. They receive the larger of this benefit and their benefit at Normal Retirement Date actuarially increased to their Late Retirement Date.

Disability Pension: After being deemed totally and permanently disabled by the Plan Administrator, participants receive their accrued benefit payable immediately, actuarially reduced for early payment.

M&M Restaurant Supply - Pennsylvania Defined Benefit Pension Plan
EIN: 23-3073393 PN: 006
Attachment to the 2016 Form 5500 Schedule SB

Schedule SB, Part V - Summary of Plan Provisions

Pre-Retirement Spouse's Benefit:	If a vested participant or vested former participant dies before his pension begins, his surviving spouse will be entitled to a lifetime pension equal to 50% of the accrued benefit.	
Normal Form of Benefit Payment:	Single Life Annuity for unmarried participants	
	50% Joint & Survivor Annuity for married participants, actuarially equivalent to the Single Life Annuity	
Other Optional Forms of Benefits:	Immediate Lump Sum 75% Joint and Survivor Annuity	
Termination Benefit:	Participants are vested in their accrued pension computed under "Normal Retirement Pension" according to the following schedule.	
	Years of Vesting Service	Percent Vested
	< 2	0%
	2	20%
	3	40%
	4	60%
	5+	100%
	Participants also become 100% vested upon attainment of Normal Retirement Age.	
	All active participants as of April 30, 2012 are 100% vested.	
Status of the Plan:	Frozen.	
Benefits not Included In the Valuation:	All benefits are included in the valuation.	
Changes since the Prior Valuation:	None.	