Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2016

This Form is Open to Public Inspection

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:
- [ ] 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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ALPHA FURNITURE LLC 401(K) P/S PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2014

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)
ALPHA FURNITURE LLC

2302 W MARSHALL DR
GRAND PRAIRIE, TX 75051

2b Employer Identification Number (EIN)
26-1499850

2c Plan Sponsor's telephone number
817-366-7757

2d Business code (see instructions)
442110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2017	TOM THOMPSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address ☐ Same as Plan Sponsor

ALPHA FURNITURE LLC

2302 W MARSHALL DR
GRAND PRAIRIE, TX 75051

3b Administrator's EIN: 26-1499850

3c Administrator's telephone number: 817-366-7757

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**	148
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)**	120
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	154
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	29
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	183
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	183
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	52
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:

2G 3D 2F 2E 2J 2K 2S 2T

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

9a Plan funding arrangement (check all that apply)

(1)	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	X	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)	X	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)	X		**H** (Financial Information)
(2)	☐		**I** (Financial Information – Small Plan)
(3)	☐	0	**A** (Insurance Information)
(4)	☐		**C** (Service Provider Information)
(5)	☐		**D** (DFE/Participating Plan Information)
(6)	☐		**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE H (Form 5500)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
ALPHA FURNITURE LLC 401(K) P/S PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALPHA FURNITURE LLC

D Employer Identification Number (EIN)
26-1499850

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(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)	0	0
(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)	66166	71773
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	66166	71773
	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 through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	66166	71773

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		6101
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		6101
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	0	
(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)		0
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	494	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		494
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		494
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5607
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: SOURCE CPAS, LLC **(2)** EIN: 47-4440240

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	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e		X	
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ..... [X] **Yes** [ ] **No** **Amount:** 0

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... [ ] Yes [ ] No [ ] Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

Part V Trust Information

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

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

Source CPAs, LLC
All the Assurance You Need

Edward Hamilton, CPA

Terri L. Hamilton, CPA

INDEPENDENT AUDITOR'S REPORT

To The Administrative Committee of
The Alpha Furniture LLC 401(k) P\S Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Alpha Furniture LLC 401(k) P\S Plan, which comprise the statements of net assets available for benefits [and of accumulated plan benefits] as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits [and 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 matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in the schedule of assets held for investment purposes, which was certified by PAi Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, 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 or for the year ended December 31, 2016, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of

4610 S. Ulster St, Suite 150
Denver, CO 80237
p. 303.548.8072 f. 888.466.4216

the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

Basis of Accounting

The governing body of Alpha Furniture LLC 401(k) P\S Plan approved a plan of liquidation on December 20, 2015, and management determined liquidation is imminent. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2014 financial statements to the liquidation basis used in presenting the 2016 and 2015 financial statements.

Firm's Signature

Source CPAs, LLC

Denver, CO
October 9, 2017

Alpha Furniture LLC 401 (K) Profit Sharing Plan

REPORT ON DOL LIMITED SCOPE AUDIT OF FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

for the years ended December 31, 2016 and 2015



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Source CPAs, LLC
All the Assurance You Need

Edward Hamilton, CPA

Terri L. Hamilton, CPA

INDEPENDENT AUDITOR'S REPORT

To The Administrative Committee of
The Alpha Furniture LLC 401(k) P\S Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Alpha Furniture LLC 401(k) P\S Plan, which comprise the statements of net assets available for benefits [and of accumulated plan benefits] as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits [and 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 matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in the schedule of assets held for investment purposes, which was certified by PAi Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, 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 or for the year ended December 31, 2016, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of

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the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

Basis of Accounting

The governing body of Alpha Furniture LLC 401(k) P\S Plan approved a plan of liquidation on December 20, 2015, and management determined liquidation is imminent. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2014 financial statements to the liquidation basis used in presenting the 2016 and 2015 financial statements.

Firm's Signature

/s/ Source CPAs, LLC

Denver, CO
October 9, 2017

ALPHA FURNITURE LLC SECTION 401<K> PROFIT-SHARING PLAN
STATEMENTS OF NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS
December 31, 2016 and 2015

ASSETS:	2016 (Liquidtaion Basis)	2015 (Liquidation basis)
Investments, at fair value (Note 2):		
Plan Administrators Inc:		
Separate accounts, registered investment companies	$ 71,773	$ 66,166
General account	-	-
Participant notes (Note 3)	-	-
	71,773	66,166
Receivables:		
Participant contributions	-	-
	-	-
Total assets	71,773	66,166
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS (Note 4)	$ 71,773	$ 66,166

The accompanying notes are a part of the financial statements.

ALPHA FURNITURE LLC SECTION 401<K> PROFIT-SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS
for the year ended December 31, 2016 and 2015

	2016	2015
Additions to net assets attributed to:		
Investment earnings:		
Net gain (loss) from registered investment companies	$ 6,101	$ (1,164)
Interest income, general account	-	-
Interest income, participant notes	-	-
	6,101	(1,164)
Contributions:		
Participant contributions	-	38,964
Total additions	-	37,800
Deductions from net assets attributed to:		
Benefits paid to participants	-	3,034
Contract administrator fees (Note 6)	494	310
Total deductions	494	3,344
Net increase	5,607	34,456
Net assets available for benefits, beginning of year	66,166	31,710
Net assets available for benefits, end of year	$ 71,773	$ 66,166

The accompanying notes are a part of the financial statements.

ALPHA FURNITURE LLC SECTION 401<K> PROFIT-SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

1. Summary of Significant Accounting Policies:

Basis of Accounting

The governing body of Alpha Furniture LLC 401(k) P\S Plan approved a plan of liquidation on December 20, 2015, and management determined liquidation is imminent. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2014 financial statements to the liquidation basis used in presenting the 2016 and 2015 financial statements.

A. Description of Plan:

The following description of the Alpha Furniture LLC 401 (K) Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. GENERAL - The Plan is a Code Section 401(k) profit-sharing plan covering all employees of the Alpha Furniture LLC (the Company) who have been employed with the Company for six months and have attained the age of 18. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. CONTRIBUTIONS - Employees are allowed to contribute annually up to 100% of their total compensation. The Company may match the employee contributions in an amount and allocation formula determined by the Company. The Company, at its discretion, may contribute additional amounts, which are intended to be profit-sharing contributions. Employee and employer contributions are subject to certain other limitations as prescribed by the Internal Revenue Code.

3. PARTICIPANT ACCOUNTS AND FORFEITURES - Each participant's account is credited with the participant's contributions, the Company's contributions, if any and earnings on the participant's account. Allocations are based on a participant's compensation or account balance, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

   Forfeitures of terminated employees' non-vested accounts are used to reduce the Company's contribution. At December 31, 2016 and 2015, the total forfeiture balances were $-0-and $-0-, respectively. Such forfeitures are included in net assets available for benefits in the accompanying financial statements. In 2016 and 2015, employer contributions were reduced by $-0-and $-0-, respectively in forfeited non-vested accounts.

The accompanying notes are a part of the financial statements.

1. Summary of Significant Accounting Policies(Continued):

   4. VESTING - Participants are immediately vested 100% in their employee contributions plus actual earnings thereon. Vesting in the employer contribution, if any, account is based on years of continuous service of 100% after three years of service.

   5. PAYMENT OF BENEFITS - The Trustee of the Plan shall execute all required documents to make a distribution of benefits as provided by the Plan. Benefits are generally paid from the Plan at normal retirement, death, disability or termination of employment. Distributions are generally paid in a lump-sum.

   6. INVESTMENT OPTIONS - Participants have directed the investment of their contributions in any of the available Plan Administration, Inc investment options described below. All of the Plan's investments are participant directed.

B. Use of estimates in the preparation of financial statements:

   The preparation of financial statements in conformity with generally accepted accounting principles requires the Trustee to make estimates and assumptions that affect the reported amounts of Plan assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions to Plan assets and deductions from Plan assets during the reporting period. Actual results could differ from those estimates.

C. Investments:

   The Plan had entered into a contract with Plan Administrators, Inc, for separate accounts. The separate accounts consist of registered investment companies (mutual fund options), which are stated at market value. Quoted market prices are used to value the separate accounts. Investment earnings of the separate accounts are reported as one figure representing interest and dividends, and realized and unrealized gains and losses.

D. Income taxes:

   The Internal Revenue Service has determined by letter dated 4-2-2012, that the Plan Administrators, Inc., Profit Sharing 401(k) Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC).

E. Plan termination:

   The Plan was terminated as of December 20, 2016. In the event of the Plan termination, participants became 100% vested in their accounts.

The accompanying notes are a part of the financial statements.

2. Investments:

The following presents participant directed investments that represent 5% or more of the Plan's net assets:

	2016	2015
Pooled separate accounts:		
iShares Core S&P Mid-Cap ETF	$ 4,555	$ 5,563
Vanguard Growth ETF	7,902	7,321
Vanguard Value ETF	16,435	15,041
iShares Select Dividend ETF	**	**
iShares Russell 2000 ETF	**	4,118
Vanguard Mid Cap ETC	6,060	**
iShares Tips Bond ETF	3,642	3,459
Vanguard Total Bond Market ETF	18,318	17,341
Vanguard FTSE Emerging Markets ETF	**	**
Vanguard FTSE Developed Markets Index ETF	10,707	9,766
Schwab Short term Treasury ETF	**	**
iShares 1-3 year Treasury Bond ETF	**	**
SPDR Barclays Capital International Treasury Bond	**	**

** not a 5% investment at given date

3. Participant Notes:

Participant loans are reported in the accompanying financial statements at the amount of unpaid principal balance of $-0- and $-0- at December 31, 2016 and 2015, respectively. The carrying amounts of participant loans approximated their fair value at December 31, 2016.

Loans may be made to any participant having a vested interest in the Plan and are made available to all such participants on an equivalent basis subject to availability of funds and subject to limitations prescribed by Treasury regulations. All loans are fully secured by a participant's vested interest in the Plan and bear interest at a reasonable rate that is consistent with the regulations of ERISA and that is commensurate with local prevailing rates as determined by the Plan administrator.

4. Participant Accounts:

At December 31, 2016, no participants, who terminated employment during 2016 and previous years, have not been paid their account balances.

5. Participant Contributions:

In accordance with DOL Reg. 2510.3-102(b), participant contributions and participant loan repayments must be deposited to the plan trust as soon as reasonably possible, but no later than 15 days following the month in which the contributions were paid by employees or withheld from their wages.

6. Plan Expenses:

For the year ended December 31, 2016 and 2015, the Plan paid $494 and $310, respectively, in contract administrator fees as required under the contract with Plan Administrators, inc. These fees have been allocated to and withdrawn from each participant's account.

For the year ended December 31, 2016 and 2015, the Company paid approximately $4,000 and $4,000, respectively, in Plan audit and administrative expenses, which were not reimbursed by the Plan. The Company may, at their discretion, discontinue paying any or all of those expenses. In that event, each participant's account will be charged with an allocation of administrative expenses.

7. Fair Value Measurements:

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

	Fair Value Measurements at Reporting Date Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
December 31, 2016:			
Plan Administrators, Inc:			
Pooled separate accounts	$ 71,773	$ 71,773	$ -
Participant loans	-	-	-
Total	$ 71,773	$ 71,773	$ -

The accompanying notes are a part of the financial statements.

7. Fair Value Measurements, Continued:

	Fair Value Measurements at Reporting Date Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
December 31, 2015:			
Plan Administrators, Inc:			
Pooled separate accounts	$ 66,166	$ 66,166	$ -
Participant loans	-	-	-
Total	$ 66,166	$ 66,166	$ -

SFAS No. 157, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the Inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements:

The fair value of pooled separate accounts is based on quoted net asset values of the shares or units held by the Plan at year-end.

8. Information Prepared and Certified by Plan Custodian:

The following information at December 31, 2016 and 2015 and for the years then ended, 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 Plan Administrators, Inc., the Plan Custodian:

	2016	2015
Investments:		
Separate accounts, registered investment companies	$71,773	$66,166
Participant notes	-	-
Investment earnings:		
Net gain (loss) from registered investment companies	$5,101	$(1,164)

The accompanying notes are a part of the financial statements.

9. Risks and Uncertainties:

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

10. Subsequent Events

The Company has evaluated subsequent events from December 31, 2016 to the financial statements were issued and has determined that there are no items to disclose.

SUPPLEMENTAL SCHEDULES

The accompanying notes are a part of the financial statements.

Alpha Furniture LLC 401 (K) Profit Sharing Plan PROFIT-SHARING PLAN

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
Form 5500 Schedule H, Part IV, Line 4i
December 31, 2016
EIN: 26-1499850
Plan Number: 001

(a) Identity	(b) Description	(c) Cost	(d) Current Value
Plan Administrators, Inc.	iShare Core S&P Mid-Cap ETF	N/A	$ 4,555
Same	Vanguard Value ETF	N/A	16,434
Same	Vanguard Growth ETF	N/A	7,902
Same	iShare Select Dividend ETF	N/A	164
Same	Vanguard Mid Cap ETC	N/A	6,060
Same	iShare TIPS Bond ETF	N/A	3,642
Same	Vanguard Total Bond Market ETF	N/A	18,317
Same	Vanguard FTSE Emerging Markets Index ETF	N/A	3,117
Same	Vanguard FTSE Developed Markets ETF	N/A	10,707
Same	Vanguard REIT Index ETF	N\A	280
Same	Schwab Short term Treasury ETF	N/A	562
Same	SPDR Barclays Capital International Treasury Bond	N/A	33

The accompanying notes are a part of the financial statements.

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► Alpha Furniture LLC 401(k) P/S Plan

Employer Identification Number:► 26-1499850

For plan year (beginning/ending):► 1/1/2016-12/31/2016 Plan number:► 1

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	iShares	iShares Core S&P Small-Cap ETF		$4,555
	iShares	iShares Select Dividend ETF		$164
	iShares	iShares TIPS Bond ETF		$3,642
	Schwab	Schwab Short-Term US Treasury ETF		$562
	SPDR	SPDR Barclays Intl Treasury Bond ETF		$33
	Vanguard	Vanguard FTSE Developed Markets ETF		$10,707
	Vanguard	Vanguard FTSE Emerging Markets ETF		$3,117
	Vanguard	Vanguard Growth ETF		$7,902
	Vanguard	Vanguard Mid Cap ETF		$6,060
	Vanguard	Vanguard REIT ETF		$280
	Vanguard	Vanguard Total Bond Market ETF		$18,318
	Vanguard	Vanguard Value ETF		$16,435
				$71,773

