# 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
ECG PROFIT SHARING/401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 07/01/1979

**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)

ECG TOPCO HOLDINGS, LLC

1111 THIRD AVENUE
SUITE 2500
SEATTLE, WA 98101

**2b** Employer Identification Number (EIN) 47-2260945

**2c** Plan Sponsor's telephone number 206-689-2200

**2d** Business code (see instructions) 541600

**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 | GREGG S. GLASER |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/10/2017 | GREGG S. GLASER |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | **4b** | EIN |
| **a** | Sponsor's name | **4c** | PN |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 272 |
| **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)** | 203 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 259 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 96 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 355 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 355 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 352 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 18 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

**9a** Plan funding arrangement (check all that apply)

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

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **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 C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2016**<br>**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 | **B** Three-digit plan number (PN) ▶ | |
|---|---|---|
| ECG PROFIT SHARING/401(K) PLAN | | 001 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| ECG TOPCO HOLDINGS, LLC | 47-2260945 | |

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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**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 VANGUARD GROUP, INC.

23-1945930

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 15 16 25 26 37 52 | NONE | 10933 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | 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. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE 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
ECG PROFIT SHARING/401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
ECG TOPCO HOLDINGS, LLC

**D** Employer Identification Number (EIN)
47-2260945

## 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) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 0 | 166542 |
| **(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) | 44942332 | 54609999 |
| **(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 | 44942332 | 54776541 |
| | **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 | 44942332 | 54776541 |

## 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) | 2825243 | |
| | **(B)** Participants | 2a(1)(B) | 2420152 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 1082209 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 6327604 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 3165 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 3165 |
| | **(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) | 1528234 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1528234 |
| | **(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) | | 2812781 |
| c Other income | 2c | | 539 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 10672323 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 827581 | |
| (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) | | 827581 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 10533 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 10533 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 838114 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 9834209 |
| 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: JACOBSON LAWRENCE ASSOCIATES **(2)** EIN: 91-0875095

**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 | | 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? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 4n | | | |
| o | Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? | 4o | | | |

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

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

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

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

## Part V Trust Information

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2016**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
ECG PROFIT SHARING/401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
ECG TOPCO HOLDINGS, LLC

**D** Employer Identification Number (EIN)
47-2260945

## Part I Distributions

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

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

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

EIN(s): 23-2186884

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part VII IRS Compliance Questions

| | |
|---|---|
| **20a** Is the plan a 401(k) plan? If "No," skip b | ☐ Yes ☐ No |
| **20b** How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: | ☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A |
| **21a** What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: | ☐ Ratio percentage test ☐ Average benefit test ☐ N/A |
| **21b** Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? | ☐ Yes ☐ No |

**22a** If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

**22b** If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter _____/_____/_____.

# ECG TOPCO HOLDINGS, LLC

# ECG Profit Sharing / 401(k) Plan

## For the Years Ended
## December 31, 2016 and 2015

**Jacobson, Lawrence & Associates, P.L.L.C.**
*Certified Public Accountants*

*Member*
*American Institute of Certified Public Accountants*
*Washington Society of Certified Public Accountants*

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October 7, 2017

Independent Auditor's Report

Board of Managers
ECG Topco Holdings, LLC
ECG Profit Sharing/401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan which comprise the Statements of Net Assets Available for Benefits of ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan as of December 31, 2016 and 2015 and the related Statements of Changes in Net Assets Available for Benefits for the years then ended and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Plan 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 Note 9, which was certified by Vanguard Fiduciary Trust Company for the period January 1 through December 31, 2016 and January 1 through December 31, 2015, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule.

We have been informed by the Plan administrator that Vanguard Fiduciary Trust Company holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certification from the trustees as of and for the years ended December 31, 2016 and 2015, that the information provided to the Plan administrator by the trustees is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

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

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

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

Jacobson, Lawrence & Associates, PLLC

Certified Public Accountants

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Statements of Net Assets Available for Benefits

| | December 31, 2016 | 2015 |
|---|---|---|
| **ASSETS** | | |
| Participant-directed investments (at fair value) (Notes 2,3,4,8,9 and 10) | $ 54,609,999 | $ 44,942,332 |
| Receivables: | | |
| Employer's contribution (Note 1) | 4,170,920 | 3,132,716 |
| Loans receivable from participants (Note 1) | 166,542 | 0 |
| Total receivables | 4,337,462 | 3,132,716 |
| TOTAL ASSETS | 58,947,461 | 48,075,048 |
| **LIABILITIES** | | |
| TOTAL LIABILITIES | 0 | 0 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 58,947,461 | $ 48,075,048 |

See Accompanying Notes to the Financial Statements.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Statements of Changes in Net Assets Available for Benefits

| | For the Year Ended December 31, 2016 | 2015 |
|---|---|---|
| ADDITIONS | | |
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Interest and dividends (Notes 2 and 9) | $ 1,528,234 | $ 1,698,920 |
| Miscellaneous income | 539 | 0 |
| Net appreciation (depreciation) in fair value of investments (Notes 2, 3, 4, 8, and 9) | 2,812,781 | (2,113,270) |
| | 4,341,554 | (414,350) |
| Interest, participant loans | 3,165 | - |
| Contributions (Note 1): | | |
| Participants | 2,420,152 | 1,838,588 |
| Employer | 3,863,448 | 2,996,790 |
| Rollovers | 1,082,209 | 1,021,303 |
| | 7,365,809 | 5,856,681 |
| TOTAL ADDITIONS | 11,710,528 | 5,442,331 |
| DEDUCTIONS | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants (Note 1) | 827,581 | 4,411,304 |
| Administration expenses (Note 2) | 10,534 | 1,232 |
| TOTAL DEDUCTIONS | 838,115 | 4,412,536 |
| NET INCREASE | 10,872,413 | 1,029,795 |
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| Beginning of year | 48,075,048 | 47,045,253 |
| TOTAL END OF YEAR | $ 58,947,461 | $ 48,075,048 |

See Accompanying Notes to the Financial Statements.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 1 - DESCRIPTION OF PLAN:

Effective January 1, 2015, the name of the adopting sponsor changed to ECG Topco Holdings, LLC.

The following description of the ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution Plan covering all employees of ECG Topco Holdings, LLC It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Managers is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Beginning January 2016, participants may contribute up to 80 percent of pretax annual compensation limited by the annual dollar limit set by law, as defined in the Plan up from 50 percent previously allowed. Effective January 1, 2016, the Plan permitted participants to contribute post tax ROTH deferrals in addition to pretax elective deferrals. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution Plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants. ECG Topco Holdings, LLC may make profit sharing contributions in its discretion which will be allocated among all eligible employees who are employed on the last day of the Plan Year and worked at least 1,000 hours during the Plan year. In addition, as of January 1, 2016, the Company also makes a safe harbor contribution equal to 3 percent of the participants' annual compensation. The safe harbor contribution will be made whether or not the employee is making contributions to the Plan. For 2016, ECG Topco Holdings, LLC agreed to contribute 7.056 percent of pretax compensation plus 5.7 percent of pretax compensation in excess of the social security integration level. For 2015, ECG Topco Holdings, LLC agreed to contribute 10 percent of pretax compensation plus 5.7 percent of pretax compensation in excess of the social security integration level. Pretax compensation is limited to maximum amounts by rules of the Internal Revenue Service.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after 4 years of credited service. Beginning in 2016, the Plan was amended to make a 3 percent safe harbor contribution to all eligible employees, which becomes 100 percent vested immediately.

Participant Loans

Effective January 1, 2016, participants may receive a loan from the Plan, subject to the rules for such loans.

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, annual installments, or a purchase of an annuity contract.

Forfeited Accounts

Forfeited non-vested accounts totaled $87,349 and $307,473 at December 31, 2016 and 2015, respectively. These accounts are used to reduce the employer's contribution under the Plan. On March 9, 2017, $87,349 of forfeited nonvested accounts was used to reduce the 2016 employer contribution. On March 15, 2016, $307,473 of forfeited nonvested accounts was used to reduce the 2015 employer contribution.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

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

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. No interest income was accrued at December 31, 2016 and 2015 as it is considered to be insignificant. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

Payments of Benefits

Benefits are recorded when paid. At December 31, 2016, there are no participants who had elected to withdraw from the Plan but had not been paid.

Administration Expenses

Certain expenses of maintaining the Plan are paid by the Company and, therefore, are excluded from these financial statements. Participants may select a managed account service. There is a fee for this service based on the participant's account balance that is deducted from the participant's account. Managed account fees totaled $10,534 and $1,232 at December 31, 2016 and 2015, respectively.

Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Date of Management's Review

Subsequent events were evaluated through October 7, 2017, which is the date the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

| | |
|---|---|
| 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 assess. |
| Level 2 | Inputs to the valuation methodology include<br>• quoted prices for similar assets or liabilities in active markets;<br>• quoted prices for identical or similar assets or liabilities in inactive markets;<br>• inputs other than quoted prices that are observable for the asset or liability;<br>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br><br>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. |

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

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

Following is a description of the valuation methodologies used for assets measured at fair market value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Corporate bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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

*U.S. government securities:* Valued using pricing models maximizing the use of observable inputs for similar securities.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2016 and 2015:

| | Fair Value Measurements at the End of the Reporting Period | | | |
|---|---|---|---|---|
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| December 31, 2016 | | | | |
| Mutual funds | $54,609,999 | $0 | $0 | $54,609,999 |
| Investments at fair value | $54,609,999 | $0 | $0 | $54,609,999 |
| December 31, 2015 | | | | |
| Mutual funds | $44,942,332 | $0 | $0 | $44,942,332 |
| Investments at fair value | $44,942,332 | $0 | $0 | $44,942,332 |

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2016 and 2015, are reported in net appreciation (depreciation) in fair value of investments.

NOTE 4 - INVESTMENTS:

Unaudited Information Certified by the Plan Trustee

The December 31, 2016 and 2015 Statements of Net Assets Available for Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2016 and 2015, the accompanying notes to the financial statements, and supplemental schedule were prepared in part from information certified by the Trustee in accordance with 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 information certified includes total investments of $54,609,999 and $44,942,332 at December 31, 2016 and 2015, respectively.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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

| | December 31, 2016 | December 31, 2015 |
|---|---|---|
| Vanguard Intermediate-Term Investment Grade Fund Admiral Shares | 3,205,611 | 2,892,007 |
| Vanguard 500 Index Fund Admiral Shares | 9,031,403 | 7,070,766 |
| Vanguard Explorer Fund Admiral Shares | 2,927,393 | 2,510,952 |
| Vanguard Life Strategy Income Fund | 2,967,812 | 2,829,375 |
| Vanguard Life Strategy Moderate Growth Fund | 12,430,309 | 10,218,728 |
| Vanguard Morgan Growth Fund Admiral Shares | 2,705,078 | 2,484,210 |

During 2016, the Plan's investments, which are all mutual funds, (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,812,781.

NOTE 5 - PLAN TERMINATION:

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

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | Year Ended December 31, 2015 |
|---|---|---|
| Net assets available for benefits per the financial statements | $58,947,461 | $48,075,048 |
| Employer contribution receivable | (4,170,920) | (3,132,716) |
| Net assets available for benefits per Schedule H to the Form 5500 | $54,776,541 | $44,942,332 |

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | 2015 |
|---|---|---|
| Net increase in net assets available for benefits per financial statements | $10,872,413 | $1,029,795 |
| Additions - Employer contributions | (1,038,204) | (524,923) |
| Deductions | -0- | -0- |
| Net increase in net assets available for benefits per Schedule H of Form 5500 | $ 9,834,209 | $ 504,872 |

The following is a reconciliation of benefits paid to participants per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | 2015 |
|---|---|---|
| Benefits paid to participants per the financial statements | $ 827,581 | $4,411,304 |
| Add: Amounts allocated to withdrawing participants at beginning of year | -0- | -0- |
| Less: Amounts allocated to withdrawing participants at end of year | -0- | -0- |
| Benefits paid to participants per Schedule H of Form 5500 | $ 827,581 | $4,411,304 |

Amounts allocated to withdrawing participants are recorded on the Schedule H of Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

NOTE 7 - TAX STATUS:

The Internal Revenue Service has determined and informed ECG Topco Holdings, LLC by a letter dated November 19, 2001, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt. In 2014, the Plan was restated with an effective date of October 27, 2014, and amended on December 29, 2015 with an effective date of January 1, 2016.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2012.

NOTE 8 - 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 statements of net assets available for benefits.

NOTE 9 - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements and supplemental information was obtained from data that has been prepared and certified to as complete and accurate by the trustee as of December 31, 2016 and 2015:

Investments at fair value:

| | 2016 | 2015 |
|---|---|---|
| Mutual funds | $54,609,999 | $44,942,332 |
| Investment income (loss) | 4,341,554 | (414,350) |

NOTE 10 - CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS:

The Plan maintains its cash balances in Vanguard Prime Money Market Fund. This investment is not insured or guaranteed by the Federal Deposit Insurance Corporation. At December 31, 2016, the Company maintained $2,023,182 in this money market fund.

NOTE 11 - THIRD PARTY ADMINISTRATOR:

Vanguard Fiduciary Trust Company is the third party administrator for the Plan.

SUPPLEMENTAL SCHEDULE

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
EIN: 47-2260945
Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2016

| (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 |
|---|---|---|---|---|
| | Vanguard | Vanguard 500 Index Fund Admiral Shares | | $ 9,031,403 |
| | Vanguard | Vanguard Emerging Mkts Stock Index Fund Admiral Shares | | 1,414,413 |
| | Vanguard | Vanguard Explorer Fund Admiral Shares | | 2,927,393 |
| | Vanguard | Vanguard Intermediate-Term Investment - Grade Fund - Admiral Shares | | 3,205,611 |
| | Vanguard | Vanguard International Growth Fund Admiral Shares | | 1,918,992 |
| | Vanguard | Vanguard LifeStrategy Growth Fund | | 1,811,714 |
| | Vanguard | Vanguard LifeStrategy Income Fund | | 2,967,812 |
| | Vanguard | Vanguard LifeStrategy Mod. Growth Fund | | 12,430,309 |
| | Vanguard | Vanguard Mid Cap Growth Fund | | 627,867 |
| | Vanguard | Vanguard Mid Cap Index Fund Admiral Shares | | 2,059,312 |
| | Vanguard | Vanguard Morgan Growth Fund Admiral Shares | | 2,705,078 |
| | Vanguard | Vanguard Prime Money Market Fund | | 2,023,182 |
| | Vanguard | Vanguard REIT Index Fund Admiral Shares | | 2,392,545 |
| | Vanguard | Vanguard Selected Value Fund | | 1,129,184 |
| | Vanguard | Vanguard Small-Cap Index Fund Admiral Shares | | 1,830,974 |
| | Vanguard | Vanguard Small-Cap Value Index Fund Admiral Shares | | 1,700,270 |
| | Vanguard | Vanguard Total International Stock Index Fund Admiral Shares | | 1,838,579 |
| | Vanguard | Vanguard Windsor II Fund Admiral Shares | | 2,595,361 |
| | | | | 54,609,999 |
| | Participant loans | 4.5 percent | | 166,542 |
| | | | | $ 54,776,541 |

See Independent Auditor's Report.

# ECG TOPCO HOLDINGS, LLC

# ECG Profit Sharing / 401(k) Plan

## For the Years Ended
## December 31, 2016 and 2015

**Jacobson, Lawrence & Associates, P.L.L.C.**
*Certified Public Accountants*

*Member*
*American Institute of Certified Public Accountants*
*Washington Society of Certified Public Accountants*

200 First Avenue West, Suite 302
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Website cpajla.com

October 7, 2017

Independent Auditor's Report

Board of Managers
ECG Topco Holdings, LLC
ECG Profit Sharing/401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan which comprise the Statements of Net Assets Available for Benefits of ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan as of December 31, 2016 and 2015 and the related Statements of Changes in Net Assets Available for Benefits for the years then ended and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Plan 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 Note 9, which was certified by Vanguard Fiduciary Trust Company for the period January 1 through December 31, 2016 and January 1 through December 31, 2015, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule.

We have been informed by the Plan administrator that Vanguard Fiduciary Trust Company holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certification from the trustees as of and for the years ended December 31, 2016 and 2015, that the information provided to the Plan administrator by the trustees is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

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

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

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

Jacobson, Lawrence & Associates, PLLC

Certified Public Accountants

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Statements of Net Assets Available for Benefits

| | December 31, 2016 | 2015 |
|---|---|---|
| **ASSETS** | | |
| Participant-directed investments (at fair value) (Notes 2,3,4,8,9 and 10) | $ 54,609,999 | $ 44,942,332 |
| Receivables: | | |
| Employer's contribution (Note 1) | 4,170,920 | 3,132,716 |
| Loans receivable from participants (Note 1) | 166,542 | 0 |
| Total receivables | 4,337,462 | 3,132,716 |
| TOTAL ASSETS | 58,947,461 | 48,075,048 |
| **LIABILITIES** | | |
| TOTAL LIABILITIES | 0 | 0 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 58,947,461 | $ 48,075,048 |

See Accompanying Notes to the Financial Statements.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Statements of Changes in Net Assets Available for Benefits

| | For the Year Ended December 31, 2016 | 2015 |
|---|---|---|
| ADDITIONS | | |
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Interest and dividends (Notes 2 and 9) | $ 1,528,234 | $ 1,698,920 |
| Miscellaneous income | 539 | 0 |
| Net appreciation (depreciation) in fair value of investments (Notes 2, 3, 4, 8, and 9) | 2,812,781 | (2,113,270) |
| | 4,341,554 | (414,350) |
| Interest, participant loans | 3,165 | - |
| Contributions (Note 1): | | |
| Participants | 2,420,152 | 1,838,588 |
| Employer | 3,863,448 | 2,996,790 |
| Rollovers | 1,082,209 | 1,021,303 |
| | 7,365,809 | 5,856,681 |
| TOTAL ADDITIONS | 11,710,528 | 5,442,331 |
| DEDUCTIONS | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants (Note 1) | 827,581 | 4,411,304 |
| Administration expenses (Note 2) | 10,534 | 1,232 |
| TOTAL DEDUCTIONS | 838,115 | 4,412,536 |
| NET INCREASE | 10,872,413 | 1,029,795 |
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| Beginning of year | 48,075,048 | 47,045,253 |
| TOTAL END OF YEAR | $ 58,947,461 | $ 48,075,048 |

See Accompanying Notes to the Financial Statements.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 1 - DESCRIPTION OF PLAN:

Effective January 1, 2015, the name of the adopting sponsor changed to ECG Topco Holdings, LLC.

The following description of the ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution Plan covering all employees of ECG Topco Holdings, LLC It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Managers is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Beginning January 2016, participants may contribute up to 80 percent of pretax annual compensation limited by the annual dollar limit set by law, as defined in the Plan up from 50 percent previously allowed. Effective January 1, 2016, the Plan permitted participants to contribute post tax ROTH deferrals in addition to pretax elective deferrals. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution Plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants. ECG Topco Holdings, LLC may make profit sharing contributions in its discretion which will be allocated among all eligible employees who are employed on the last day of the Plan Year and worked at least 1,000 hours during the Plan year. In addition, as of January 1, 2016, the Company also makes a safe harbor contribution equal to 3 percent of the participants' annual compensation. The safe harbor contribution will be made whether or not the employee is making contributions to the Plan. For 2016, ECG Topco Holdings, LLC agreed to contribute 7.056 percent of pretax compensation plus 5.7 percent of pretax compensation in excess of the social security integration level. For 2015, ECG Topco Holdings, LLC agreed to contribute 10 percent of pretax compensation plus 5.7 percent of pretax compensation in excess of the social security integration level. Pretax compensation is limited to maximum amounts by rules of the Internal Revenue Service.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after 4 years of credited service. Beginning in 2016, the Plan was amended to make a 3 percent safe harbor contribution to all eligible employees, which becomes 100 percent vested immediately.

Participant Loans

Effective January 1, 2016, participants may receive a loan from the Plan, subject to the rules for such loans.

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, annual installments, or a purchase of an annuity contract.

Forfeited Accounts

Forfeited non-vested accounts totaled $87,349 and $307,473 at December 31, 2016 and 2015, respectively. These accounts are used to reduce the employer's contribution under the Plan. On March 9, 2017, $87,349 of forfeited nonvested accounts was used to reduce the 2016 employer contribution. On March 15, 2016, $307,473 of forfeited nonvested accounts was used to reduce the 2015 employer contribution.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

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

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. No interest income was accrued at December 31, 2016 and 2015 as it is considered to be insignificant. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

Payments of Benefits

Benefits are recorded when paid. At December 31, 2016, there are no participants who had elected to withdraw from the Plan but had not been paid.

Administration Expenses

Certain expenses of maintaining the Plan are paid by the Company and, therefore, are excluded from these financial statements. Participants may select a managed account service. There is a fee for this service based on the participant's account balance that is deducted from the participant's account. Managed account fees totaled $10,534 and $1,232 at December 31, 2016 and 2015, respectively.

Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Date of Management's Review

Subsequent events were evaluated through October 7, 2017, which is the date the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

| | |
|---|---|
| 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 assess. |
| Level 2 | Inputs to the valuation methodology include<br>• quoted prices for similar assets or liabilities in active markets;<br>• quoted prices for identical or similar assets or liabilities in inactive markets;<br>• inputs other than quoted prices that are observable for the asset or liability;<br>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br><br>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. |

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

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

Following is a description of the valuation methodologies used for assets measured at fair market value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Corporate bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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

*U.S. government securities:* Valued using pricing models maximizing the use of observable inputs for similar securities.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2016 and 2015:

| | Fair Value Measurements at the End of the Reporting Period | | | |
|---|---|---|---|---|
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| December 31, 2016 | | | | |
| Mutual funds | $54,609,999 | $0 | $0 | $54,609,999 |
| Investments at fair value | $54,609,999 | $0 | $0 | $54,609,999 |
| December 31, 2015 | | | | |
| Mutual funds | $44,942,332 | $0 | $0 | $44,942,332 |
| Investments at fair value | $44,942,332 | $0 | $0 | $44,942,332 |

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2016 and 2015, are reported in net appreciation (depreciation) in fair value of investments.

NOTE 4 - INVESTMENTS:

Unaudited Information Certified by the Plan Trustee

The December 31, 2016 and 2015 Statements of Net Assets Available for Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2016 and 2015, the accompanying notes to the financial statements, and supplemental schedule were prepared in part from information certified by the Trustee in accordance with 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 information certified includes total investments of $54,609,999 and $44,942,332 at December 31, 2016 and 2015, respectively.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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

| | December 31, 2016 | December 31, 2015 |
|---|---|---|
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| Vanguard 500 Index Fund Admiral Shares | 9,031,403 | 7,070,766 |
| Vanguard Explorer Fund Admiral Shares | 2,927,393 | 2,510,952 |
| Vanguard Life Strategy Income Fund | 2,967,812 | 2,829,375 |
| Vanguard Life Strategy Moderate Growth Fund | 12,430,309 | 10,218,728 |
| Vanguard Morgan Growth Fund Admiral Shares | 2,705,078 | 2,484,210 |

During 2016, the Plan's investments, which are all mutual funds, (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,812,781.

NOTE 5 - PLAN TERMINATION:

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

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | Year Ended December 31, 2015 |
|---|---|---|
| Net assets available for benefits per the financial statements | $58,947,461 | $48,075,048 |
| Employer contribution receivable | (4,170,920) | (3,132,716) |
| Net assets available for benefits per Schedule H to the Form 5500 | $54,776,541 | $44,942,332 |

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | 2015 |
|---|---|---|
| Net increase in net assets available for benefits per financial statements | $10,872,413 | $1,029,795 |
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| Deductions | -0- | -0- |
| Net increase in net assets available for benefits per Schedule H of Form 5500 | $ 9,834,209 | $ 504,872 |

The following is a reconciliation of benefits paid to participants per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | 2015 |
|---|---|---|
| Benefits paid to participants per the financial statements | $ 827,581 | $4,411,304 |
| Add: Amounts allocated to withdrawing participants at beginning of year | -0- | -0- |
| Less: Amounts allocated to withdrawing participants at end of year | -0- | -0- |
| Benefits paid to participants per Schedule H of Form 5500 | $ 827,581 | $4,411,304 |

Amounts allocated to withdrawing participants are recorded on the Schedule H of Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

NOTE 7 - TAX STATUS:

The Internal Revenue Service has determined and informed ECG Topco Holdings, LLC by a letter dated November 19, 2001, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt. In 2014, the Plan was restated with an effective date of October 27, 2014, and amended on December 29, 2015 with an effective date of January 1, 2016.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2012.

NOTE 8 - 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 statements of net assets available for benefits.

NOTE 9 - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements and supplemental information was obtained from data that has been prepared and certified to as complete and accurate by the trustee as of December 31, 2016 and 2015:

Investments at fair value:

| | 2016 | 2015 |
|---|---|---|
| Mutual funds | $54,609,999 | $44,942,332 |
| Investment income (loss) | 4,341,554 | (414,350) |

NOTE 10 - CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS:

The Plan maintains its cash balances in Vanguard Prime Money Market Fund. This investment is not insured or guaranteed by the Federal Deposit Insurance Corporation. At December 31, 2016, the Company maintained $2,023,182 in this money market fund.

NOTE 11 - THIRD PARTY ADMINISTRATOR:

Vanguard Fiduciary Trust Company is the third party administrator for the Plan.

SUPPLEMENTAL SCHEDULE

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
EIN: 47-2260945
Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2016

| (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 |
|---|---|---|---|---|
| | Vanguard | Vanguard 500 Index Fund Admiral Shares | | $ 9,031,403 |
| | Vanguard | Vanguard Emerging Mkts Stock Index Fund Admiral Shares | | 1,414,413 |
| | Vanguard | Vanguard Explorer Fund Admiral Shares | | 2,927,393 |
| | Vanguard | Vanguard Intermediate-Term Investment - Grade Fund - Admiral Shares | | 3,205,611 |
| | Vanguard | Vanguard International Growth Fund Admiral Shares | | 1,918,992 |
| | Vanguard | Vanguard LifeStrategy Growth Fund | | 1,811,714 |
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| | Vanguard | Vanguard LifeStrategy Mod. Growth Fund | | 12,430,309 |
| | Vanguard | Vanguard Mid Cap Growth Fund | | 627,867 |
| | Vanguard | Vanguard Mid Cap Index Fund Admiral Shares | | 2,059,312 |
| | Vanguard | Vanguard Morgan Growth Fund Admiral Shares | | 2,705,078 |
| | Vanguard | Vanguard Prime Money Market Fund | | 2,023,182 |
| | Vanguard | Vanguard REIT Index Fund Admiral Shares | | 2,392,545 |
| | Vanguard | Vanguard Selected Value Fund | | 1,129,184 |
| | Vanguard | Vanguard Small-Cap Index Fund Admiral Shares | | 1,830,974 |
| | Vanguard | Vanguard Small-Cap Value Index Fund Admiral Shares | | 1,700,270 |
| | Vanguard | Vanguard Total International Stock Index Fund Admiral Shares | | 1,838,579 |
| | Vanguard | Vanguard Windsor II Fund Admiral Shares | | 2,595,361 |
| | | | | 54,609,999 |
| | Participant loans | 4.5 percent | | 166,542 |
| | | | | $ 54,776,541 |

See Independent Auditor's Report.

# ECG TOPCO HOLDINGS, LLC

# ECG Profit Sharing / 401(k) Plan

## For the Years Ended
## December 31, 2016 and 2015

**Jacobson, Lawrence & Associates, P.L.L.C.**
*Certified Public Accountants*

*Member*
*American Institute of Certified Public Accountants*
*Washington Society of Certified Public Accountants*

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October 7, 2017

Independent Auditor's Report

Board of Managers
ECG Topco Holdings, LLC
ECG Profit Sharing/401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan which comprise the Statements of Net Assets Available for Benefits of ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan as of December 31, 2016 and 2015 and the related Statements of Changes in Net Assets Available for Benefits for the years then ended and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Plan 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 Note 9, which was certified by Vanguard Fiduciary Trust Company for the period January 1 through December 31, 2016 and January 1 through December 31, 2015, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule.

We have been informed by the Plan administrator that Vanguard Fiduciary Trust Company holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certification from the trustees as of and for the years ended December 31, 2016 and 2015, that the information provided to the Plan administrator by the trustees is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

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

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

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

Jacobson, Lawrence & Associates, PLLC

Certified Public Accountants

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Statements of Net Assets Available for Benefits

| | December 31, 2016 | 2015 |
|---|---|---|
| **ASSETS** | | |
| Participant-directed investments (at fair value) (Notes 2,3,4,8,9 and 10) | $ 54,609,999 | $ 44,942,332 |
| Receivables: | | |
| Employer's contribution (Note 1) | 4,170,920 | 3,132,716 |
| Loans receivable from participants (Note 1) | 166,542 | 0 |
| Total receivables | 4,337,462 | 3,132,716 |
| TOTAL ASSETS | 58,947,461 | 48,075,048 |
| **LIABILITIES** | | |
| TOTAL LIABILITIES | 0 | 0 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 58,947,461 | $ 48,075,048 |

See Accompanying Notes to the Financial Statements.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Statements of Changes in Net Assets Available for Benefits

| | For the Year Ended December 31, 2016 | 2015 |
|---|---|---|
| ADDITIONS | | |
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Interest and dividends (Notes 2 and 9) | $ 1,528,234 | $ 1,698,920 |
| Miscellaneous income | 539 | 0 |
| Net appreciation (depreciation) in fair value of investments (Notes 2, 3, 4, 8, and 9) | 2,812,781 | (2,113,270) |
| | 4,341,554 | (414,350) |
| Interest, participant loans | 3,165 | - |
| Contributions (Note 1): | | |
| Participants | 2,420,152 | 1,838,588 |
| Employer | 3,863,448 | 2,996,790 |
| Rollovers | 1,082,209 | 1,021,303 |
| | 7,365,809 | 5,856,681 |
| TOTAL ADDITIONS | 11,710,528 | 5,442,331 |
| DEDUCTIONS | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants (Note 1) | 827,581 | 4,411,304 |
| Administration expenses (Note 2) | 10,534 | 1,232 |
| TOTAL DEDUCTIONS | 838,115 | 4,412,536 |
| NET INCREASE | 10,872,413 | 1,029,795 |
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| Beginning of year | 48,075,048 | 47,045,253 |
| TOTAL END OF YEAR | $ 58,947,461 | $ 48,075,048 |

See Accompanying Notes to the Financial Statements.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 1 - DESCRIPTION OF PLAN:

Effective January 1, 2015, the name of the adopting sponsor changed to ECG Topco Holdings, LLC.

The following description of the ECG Topco Holdings, LLC ECG Profit Sharing/401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution Plan covering all employees of ECG Topco Holdings, LLC It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Managers is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Beginning January 2016, participants may contribute up to 80 percent of pretax annual compensation limited by the annual dollar limit set by law, as defined in the Plan up from 50 percent previously allowed. Effective January 1, 2016, the Plan permitted participants to contribute post tax ROTH deferrals in addition to pretax elective deferrals. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution Plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants. ECG Topco Holdings, LLC may make profit sharing contributions in its discretion which will be allocated among all eligible employees who are employed on the last day of the Plan Year and worked at least 1,000 hours during the Plan year. In addition, as of January 1, 2016, the Company also makes a safe harbor contribution equal to 3 percent of the participants' annual compensation. The safe harbor contribution will be made whether or not the employee is making contributions to the Plan. For 2016, ECG Topco Holdings, LLC agreed to contribute 7.056 percent of pretax compensation plus 5.7 percent of pretax compensation in excess of the social security integration level. For 2015, ECG Topco Holdings, LLC agreed to contribute 10 percent of pretax compensation plus 5.7 percent of pretax compensation in excess of the social security integration level. Pretax compensation is limited to maximum amounts by rules of the Internal Revenue Service.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after 4 years of credited service. Beginning in 2016, the Plan was amended to make a 3 percent safe harbor contribution to all eligible employees, which becomes 100 percent vested immediately.

Participant Loans

Effective January 1, 2016, participants may receive a loan from the Plan, subject to the rules for such loans.

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, annual installments, or a purchase of an annuity contract.

Forfeited Accounts

Forfeited non-vested accounts totaled $87,349 and $307,473 at December 31, 2016 and 2015, respectively. These accounts are used to reduce the employer's contribution under the Plan. On March 9, 2017, $87,349 of forfeited nonvested accounts was used to reduce the 2016 employer contribution. On March 15, 2016, $307,473 of forfeited nonvested accounts was used to reduce the 2015 employer contribution.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

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

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. No interest income was accrued at December 31, 2016 and 2015 as it is considered to be insignificant. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

Payments of Benefits

Benefits are recorded when paid. At December 31, 2016, there are no participants who had elected to withdraw from the Plan but had not been paid.

Administration Expenses

Certain expenses of maintaining the Plan are paid by the Company and, therefore, are excluded from these financial statements. Participants may select a managed account service. There is a fee for this service based on the participant's account balance that is deducted from the participant's account. Managed account fees totaled $10,534 and $1,232 at December 31, 2016 and 2015, respectively.

Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Date of Management's Review

Subsequent events were evaluated through October 7, 2017, which is the date the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

| | |
|---|---|
| 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 assess. |
| Level 2 | Inputs to the valuation methodology include<br>• quoted prices for similar assets or liabilities in active markets;<br>• quoted prices for identical or similar assets or liabilities in inactive markets;<br>• inputs other than quoted prices that are observable for the asset or liability;<br>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br><br>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. |

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

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

Following is a description of the valuation methodologies used for assets measured at fair market value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Corporate bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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

*U.S. government securities:* Valued using pricing models maximizing the use of observable inputs for similar securities.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2016 and 2015:

| | Fair Value Measurements at the End of the Reporting Period | | | |
|---|---|---|---|---|
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| December 31, 2016 | | | | |
| Mutual funds | $54,609,999 | $0 | $0 | $54,609,999 |
| Investments at fair value | $54,609,999 | $0 | $0 | $54,609,999 |
| December 31, 2015 | | | | |
| Mutual funds | $44,942,332 | $0 | $0 | $44,942,332 |
| Investments at fair value | $44,942,332 | $0 | $0 | $44,942,332 |

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2016 and 2015, are reported in net appreciation (depreciation) in fair value of investments.

NOTE 4 - INVESTMENTS:

Unaudited Information Certified by the Plan Trustee

The December 31, 2016 and 2015 Statements of Net Assets Available for Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2016 and 2015, the accompanying notes to the financial statements, and supplemental schedule were prepared in part from information certified by the Trustee in accordance with 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 information certified includes total investments of $54,609,999 and $44,942,332 at December 31, 2016 and 2015, respectively.

ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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

| | December 31, 2016 | December 31, 2015 |
|---|---|---|
| Vanguard Intermediate-Term Investment Grade Fund Admiral Shares | 3,205,611 | 2,892,007 |
| Vanguard 500 Index Fund Admiral Shares | 9,031,403 | 7,070,766 |
| Vanguard Explorer Fund Admiral Shares | 2,927,393 | 2,510,952 |
| Vanguard Life Strategy Income Fund | 2,967,812 | 2,829,375 |
| Vanguard Life Strategy Moderate Growth Fund | 12,430,309 | 10,218,728 |
| Vanguard Morgan Growth Fund Admiral Shares | 2,705,078 | 2,484,210 |

During 2016, the Plan's investments, which are all mutual funds, (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,812,781.

NOTE 5 - PLAN TERMINATION:

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

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | Year Ended December 31, 2015 |
|---|---|---|
| Net assets available for benefits per the financial statements | $58,947,461 | $48,075,048 |
| Employer contribution receivable | (4,170,920) | (3,132,716) |
| Net assets available for benefits per Schedule H to the Form 5500 | $54,776,541 | $44,942,332 |

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | 2015 |
|---|---|---|
| Net increase in net assets available for benefits per financial statements | $10,872,413 | $1,029,795 |
| Additions - Employer contributions | (1,038,204) | (524,923) |
| Deductions | -0- | -0- |
| Net increase in net assets available for benefits per Schedule H of Form 5500 | $ 9,834,209 | $ 504,872 |

The following is a reconciliation of benefits paid to participants per the financial statements to Form 5500:

| | Year Ended December 31, 2016 | 2015 |
|---|---|---|
| Benefits paid to participants per the financial statements | $ 827,581 | $4,411,304 |
| Add: Amounts allocated to withdrawing participants at beginning of year | -0- | -0- |
| Less: Amounts allocated to withdrawing participants at end of year | -0- | -0- |
| Benefits paid to participants per Schedule H of Form 5500 | $ 827,581 | $4,411,304 |

Amounts allocated to withdrawing participants are recorded on the Schedule H of Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

NOTE 7 - TAX STATUS:

The Internal Revenue Service has determined and informed ECG Topco Holdings, LLC by a letter dated November 19, 2001, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt. In 2014, the Plan was restated with an effective date of October 27, 2014, and amended on December 29, 2015 with an effective date of January 1, 2016.

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ECG TOPCO HOLDINGS, LLC
ECG PROFIT SHARING/401(k) PLAN
EIN: 47-2260945
Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2016

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| | Participant loans | 4.5 percent | | 166,542 |
| | | | | $ 54,776,541 |

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