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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1983

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)
J-M MANUFACTURING COMPANY, INC.

5200 W CENTURY BOULEVARD
LOS ANGELES, CA 90045

2b Employer Identification Number (EIN) 84-0895616

2c Plan Sponsor's telephone number 310-693-8200

2d Business code (see instructions) 326100

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.	10/11/2017	DAVID MERRITT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number

3a Plan administrator's name and address [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**	1618
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)**	1205
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1159
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	420
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1582
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	1583
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1583
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2G 2J 2K 3D 2T 2S

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

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

A Name of plan
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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

1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
06-1050034	93629	GA40162	1583	01/01/2016	12/31/2016

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	19904470
5	Current value of plan's interest under this contract in separate accounts at year end	5	3378217

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT

b	Balance at the end of the previous year			7b	19332336
c	Additions: (1) Contributions deposited during the year	7c(1)	1060021		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	339550		
	(4) Transferred from separate account	7c(4)	189258		
	(5) Other (specify below)	7c(5)	2267447		
	▶ LOAN REPAYMENTS MISCELLANEOUS IN TRANSFERS IN				
	(6) Total additions			7c(6)	3856276
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	23188612
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2027250		
	(2) Administration charge made by carrier	7e(2)	5837		
	(3) Transferred to separate account	7e(3)	77549		
	(4) Other (specify below)	7e(4)	1173506		
	▶ LOAN INITIATIONS TRANSFERS OUT, FORFEITURES DEBITS MISCELLANEOUS OUT				
	(5) Total deductions			7e(5)	3284142
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	19904470

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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).. . . . . [X] 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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

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

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

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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE	42060	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

FREDRIKSON & BYRON, P.A.

41-0971937

(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?
27 29	NONE	42046	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FARBER HAAS HURLEY, LLP

20-4207759

(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?
10	NONE	13588	Yes [ ] No [X]	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)

INTERSERV, LLC

20-4649925

(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?
27	NONE	10094	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NOOSHIN NATHAN

J-M MANUFACTURING COMPANY, INC.
5200 W CENTURY BOULEVARD
LOS ANGELES, CA 90045

(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?
56	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	71	Yes [ ] No [X]

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

SHERYL HARRIS

J-M MANUFACTURING COMPANY, INC.
5200 W CENTURY BOULEVARD
LOS ANGELES, CA 90045

(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?
56	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	71	Yes [ ] No [X]

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
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0

(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.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1211670	20.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2016 TO 12/31/2016 GUARANTEED INCOME FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0

(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.
PRUDENTIAL INVESTMENTS, LLC 22-1211670	22.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2016 TO 12/31/2016 PRU JENN SELECT GRW Z

(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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

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

A Name of plan
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S & P INDEX FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RET INS AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-123	P	3378217

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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	0	208
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)	2714525	2857700
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	3021080	3378217
(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)	36791506	36811375
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	19332336	19904470
(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	61859447	62951970
	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	61859447	62951970

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)	496545	
	(B) Participants	2a(1)(B)	3989805	
	(C) Others (including rollovers)	2a(1)(C)	52206	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4538556
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)	121407	
	(F) Other	2b(1)(F)	339550	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		460957
	(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)	487600	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		487600
	(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)		342222
(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)		1762831
c Other income	2c		87633
d Total income. Add all **income** amounts in column (b) and enter total	2d		7679799
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6430069	
(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)		6430069
f Corrective distributions (see instructions)	2f		52781
g Certain deemed distributions of participant loans (see instructions)	2g		458
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)	103968	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		103968
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6587276
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1092523
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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: FARBER HASS HURLEY LLP **(2)** EIN: 20-4207759

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
JM EAGLE EMPLOYEES 401K SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
J-M MANUFACTURING COMPANY, INC.

D Employer Identification Number (EIN)
84-0895616

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** 0

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): 22-1211670

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 _____/_____/_____.

FINANCIAL STATEMENTS

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
JM Eagle Employees' 401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of JM Eagle Employees' 401(k) Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Prudential Bank & Trust, F.S.B., the trustee of the Plan, and Prudential Retirement Insurance and Annuity Company, a custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee and custodian hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the trustee and custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of 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 trustee and custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber Hass Hurley LLP

Valencia, California
July 31, 2017

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	2016	2015
ASSETS:		
Investments at fair value	$ 40,189,800	$ 39,812,586
Fully benefit-responsive investment contract at contract value	19,904,470	19,332,336
	60,094,270	59,144,922
Receivables:		
Notes receivable from participants	2,857,700	2,714,525
Participant deferrals	140,299	130,142
Employer matching contributions	125,000	115,000
Total receivables	3,122,999	2,959,667
Total assets	63,217,269	62,104,589
LIABILITIES:		
Refundable excess contributions	36,828	52,479
Net assets available for benefits	$ 63,180,441	$ 62,052,110

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

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2016

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	2,105,053
Interest and dividends		827,150
		2,932,203
Interest income on notes receivable from participants		121,407
Contributions:		
Participant deferrals		3,999,962
Employer matching		506,545
Participant rollovers		52,206
		4,558,713
Total additions		7,612,323
Deductions from net assets attributed to:		
Benefits paid to participants		6,467,657
Administrative expenses		16,335
Total deductions		6,483,992
Net increase		1,128,331
Net assets available for benefits:		
Beginning of year		62,052,110
End of year	$	63,180,441

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the JM Eagle Employees' 401(k) Savings Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

Effective January 1, 1983, the Plan was established for the benefit of employees of J-M Manufacturing Company, Inc. dba JM Eagle and certain affiliates (collectively, the "Employer"), as amended. The Plan is a contributory defined-contribution plan under sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Effective January 1, 2016, the Plan was amended and restated to reflect statutory and regulatory requirements.

2. Eligibility

All full-time salaried and hourly employees are eligible to participate on the first day of the month after completion of three months of continuous service with the Employer. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are also eligible to participate in the Plan. Effective January 1, 2016, part-time and seasonal employees with a minimum of 1,000 hours of service in one year, are also eligible to participate in the Plan. The Plan allows for automatic enrollment of eligible employees. Unless employees elect otherwise, they will be enrolled into the Plan at a deferral rate of 3%. The automatic enrollment deferral rate will increase each year on July 1 by 1% point, up to a maximum of 10%. Leased employees or participants of a collective bargaining agreement are not eligible to participate in the Plan.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis from 1% to 30% of their annual compensation up to the maximum deferral limit per Section 402(g)(1) of the IRC of $18,000 for the year ended December 31, 2016. In addition, participants may make additional after-tax contributions to the Plan. Total participant contributions may not exceed 30% of their annual compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The maximum catch-up contribution was $6,000 for the year ended December 31, 2016.

The Plan provides a matching contribution equal to 25% of the first 4% of the pre-tax salary deferred, as defined. The Plan also provides for a discretionary matching contribution equal to 75% of the first 4% of pre-tax salary deferred plus 100% of the next 1% of pre-tax salary deferred for participants employed on the last day of the year. The Plan did not make a discretionary matching contribution during the year ended December 31, 2016.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Employer's contributions and investment income, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Prudential Retirement Insurance and Annuity Company, custodian, or Prudential Bank & Trust, F.S.B., trustee, (collectively "Prudential"), as provided by the Plan. Participants may change their investment options daily.

6. Vesting

Participant contributions and Employer contributions and actual earnings on all such contributions are fully vested at all times.

7. Benefit Payments

Upon termination of service, hardship (as defined), retirement, attainment of age 59 ½, death or disability, a participant or a participant's beneficiary is entitled to receive a lump-sum amount or installments equal to the value of the participant's account.

8. Forfeitures

Forfeitures attributable to excess contributions may be used to pay reasonable Plan expenses or may be used to reduce future Employer contributions. Outstanding forfeitures available at December 31, 2016 and 2015 totaled $16,231 and $29,382, respectively. Forfeitures totaling $33,440 were applied against Employer contributions during the year ended December 31, 2016.

9. Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, up to the lesser of $50,000 (reduced by the highest outstanding balance of all loans during the preceding twelve-month period) or 50% of their vested balance, with a minimum borrowing of $1,000. Loans bear interest based on the prime rate plus 1% and have repayment terms not to exceed five years. Participants may have up to two loans outstanding at a time.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to terminate the Plan by action of its Board of Directors subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

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

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

4. Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit responsive investment contracts, which are reported at contract 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note D for further discussion of fair value measurements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Investment Valuation and Income Recognition (Continued)

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

5. Payment of Benefits

Benefits are recorded when paid.

6. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

7. Administrative Expenses

Administrative expenses incurred by the custodian and trustee in performance of their duties are paid from the assets of the Plan. Other reasonable Plan expenses may be paid from the Plan's forfeiture account. Fees related to the administration of notes receivable from participants and other participant specific fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation/depreciation in fair value of investments.

8. Subsequent Events

Plan management has evaluated subsequent events through July 31, 2017, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by Prudential, as complete and accurate, except for comparing such information certified by Prudential to information included in the Plan's financial statements and supplemental schedule.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE (Continued)

Total investments and notes receivable from participants held and certified by Prudential in the accompanying Statements of Net Assets Available for Benefits were $62,951,970 and $61,859,447 as of December 31, 2016 and 2015, respectively. The net investment income and interest income on notes receivable certified by Prudential in the accompanying Statement of Changes in Net Assets Available for Benefits totaled $3,053,610 for the year ended December 31, 2016.

NOTE D - 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 access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Accounts: The fair value of units of account in the pooled separate accounts is based on the accumulated values of the underlying investments at the end of the year.

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

Assets at Fair Value as of December 31, 2016

	Level 1	*Level 2*	*Level 3*	*Total*
Assets in the fair value hierarchy:				
Mutual funds	$ 36,811,583	$ -	$ -	$ 36,811,583
Investments measured at net asset value [(a)]				3,378,217
Total assets at fair value				$ 40,189,800

Assets at Fair Value as of December 31, 2015

	Level 1	*Level 2*	*Level 3*	*Total*
Assets in the fair value hierarchy:				
Mutual funds	$ 36,791,506	$ -	$ -	$ 36,791,506
Investments measured at net asset value [(a)]				3,021,080
Total assets at fair value				$ 39,812,586

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption notice restrictions for these investments.

December 31, 2016	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 3,378,217	None	Daily	None

December 31, 2015	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 3,021,080	None	Daily	None

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan holds a group annuity contract with Prudential that is a guaranteed investment contract (the Contract). The Contract meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Prudential, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The following represents the traditional investment contract held by the Plan:

	December 31,	
	2016	2015
Traditional investment contract	$ 19,904,470	$ 19,332,336

The contract issuer is obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. When establishing interest crediting rates, contract issuer considers many factors, including current economic and market conditions and the general interest rate environment. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third party issuer's ability to meet its financial obligations which may be affected by future economic and regulatory developments.

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (Continued)

There are no events that would limit the ability of the Plan to transact at contract value paid either immediately or, depending upon the interest rate environment and cash flow levels, over time. Also, there are no events that allow the issuer to terminate the contract which would require the Plan sponsor to settle at an amount different than contract value paid either within ninety days or over time.

NOTE F - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments are held and managed by Prudential. Prudential is the custodian, trustee, and recordkeeper, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

Prudential receives revenues from mutual fund service providers for services Prudential provides to the funds. This revenue is used to offset certain amounts owed to Prudential by the Plan for its administrative services to the Plan. Any excess revenues over expenses may be used to pay other plan expenses.

NOTE G - 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 H - TAX STATUS

The Employer adopted a non-standardized prototype plan sponsored by Prudential Insurance Co. of America, which received a favorable opinion letter from the Internal Revenue Service (IRS) dated April 29, 2014, which stated that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator and the Plan's advisors believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC; and, therefore, was tax-exempt as of the financial statement date. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies.

NOTE H - TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2013.

NOTE I - 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 at December 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 63,180,441	$ 62,052,110
Less:		
Employer matching contributions receivable	(125,000)	(115,000)
Participant deferrals receivable	(140,299)	(130,142)
Plus:		
Refundable excess contributions	36,828	52,479
Net assets available for benefits per Form 5500	$ 62,951,970	$ 61,859,447

The following is a reconciliation of the net change in net assets available for benefits per the financial statements for the year ended December 31, 2016 to Form 5500:

Increase in net assets available for benefits per the financial statements	$ 1,128,331
Net change in employer matching contributions receivable	(10,000)
Net change in participant deferrals receivable	(10,157)
Net change in refundable excess contributions	(15,651)
Increase in net assets available for benefits per Form 5500	$ 1,092,523

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REGULATIONS UNDER ERISA
DECEMBER 31, 2016

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

PLAN NUMBER: 001 EIN: 84-0895616

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
Investments -				
*	Prudential Retirement Ins.	Dryden S&P 500 Index Fund	**	$ 3,378,217
*	Prudential Mutual Funds	ClearBridge Aggressive Growth I	**	828,792
*	Prudential Mutual Funds	Goldman Sachs Mid Cap Value A	**	1,142,773
*	Prudential Mutual Funds	Prudential Jennison Select Growth Z	**	5,432,716
*	Prudential Mutual Funds	Goldman Sachs US Mortgages Instl	**	533,187
*	Prudential Mutual Funds	Oak Ridge Small Cap Growth	**	1,242,793
*	Prudential Mutual Funds	Vanguard Small Cap Index Adm	**	650,169
*	Prudential Mutual Funds	Allianz NFJ Small Cap Value Fund ADMN	**	2,644,784
*	Prudential Mutual Funds	Vanguard REIT Index Fund	**	170,021
*	Prudential Mutual Funds	American Funds Europacific Growth	**	6,186,436
*	Prudential Mutual Funds	Oppenheimer Developing Markets	**	53,501
*	Prudential Mutual Funds	Munder Mid Cap Core Growth	**	2,410,336
*	Prudential Mutual Funds	Dodge & Cox Intl Stock Fund	**	298,417
*	Prudential Mutual Funds	Delaware Div Value A	**	229,654
*	Prudential Mutual Funds	RidgeWorth CER Large Equity	**	7,569,589
*	Prudential Mutual Funds	Alliance Bern Global Bond	**	118,380
*	Prudential Mutual Funds	JP Morgan US Equity A	**	277,368
*	Prudential Mutual Funds	AP Fund	**	208
*	Prudential Mutual Funds	JPMorgan Core Plus Bond Select	**	7,022,459
				40,189,800
Fully benefit-responsive investment contracts-				
*	Prudential Retirement Ins.	Guaranteed Income Fund	**	19,904,470
		Total Investments		60,094,270
*	Participant Loans	4.25% - 10.50%	-0-	2,857,700
		Total		$ 62,951,970

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

FINANCIAL STATEMENTS

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
JM Eagle Employees' 401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of JM Eagle Employees' 401(k) Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Prudential Bank & Trust, F.S.B., the trustee of the Plan, and Prudential Retirement Insurance and Annuity Company, a custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee and custodian hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the trustee and custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of 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 trustee and custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber Hass Hurley LLP

Valencia, California
July 31, 2017

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DECEMBER 31, 2016 AND 2015

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LIABILITIES:		
Refundable excess contributions	36,828	52,479
Net assets available for benefits	$ 63,180,441	$ 62,052,110

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

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2016

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	2,105,053
Interest and dividends		827,150
		2,932,203
Interest income on notes receivable from participants		121,407
Contributions:		
Participant deferrals		3,999,962
Employer matching		506,545
Participant rollovers		52,206
		4,558,713
Total additions		7,612,323
Deductions from net assets attributed to:		
Benefits paid to participants		6,467,657
Administrative expenses		16,335
Total deductions		6,483,992
Net increase		1,128,331
Net assets available for benefits:		
Beginning of year		62,052,110
End of year	$	63,180,441

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the JM Eagle Employees' 401(k) Savings Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

Effective January 1, 1983, the Plan was established for the benefit of employees of J-M Manufacturing Company, Inc. dba JM Eagle and certain affiliates (collectively, the "Employer"), as amended. The Plan is a contributory defined-contribution plan under sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Effective January 1, 2016, the Plan was amended and restated to reflect statutory and regulatory requirements.

2. Eligibility

All full-time salaried and hourly employees are eligible to participate on the first day of the month after completion of three months of continuous service with the Employer. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are also eligible to participate in the Plan. Effective January 1, 2016, part-time and seasonal employees with a minimum of 1,000 hours of service in one year, are also eligible to participate in the Plan. The Plan allows for automatic enrollment of eligible employees. Unless employees elect otherwise, they will be enrolled into the Plan at a deferral rate of 3%. The automatic enrollment deferral rate will increase each year on July 1 by 1% point, up to a maximum of 10%. Leased employees or participants of a collective bargaining agreement are not eligible to participate in the Plan.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis from 1% to 30% of their annual compensation up to the maximum deferral limit per Section 402(g)(1) of the IRC of $18,000 for the year ended December 31, 2016. In addition, participants may make additional after-tax contributions to the Plan. Total participant contributions may not exceed 30% of their annual compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The maximum catch-up contribution was $6,000 for the year ended December 31, 2016.

The Plan provides a matching contribution equal to 25% of the first 4% of the pre-tax salary deferred, as defined. The Plan also provides for a discretionary matching contribution equal to 75% of the first 4% of pre-tax salary deferred plus 100% of the next 1% of pre-tax salary deferred for participants employed on the last day of the year. The Plan did not make a discretionary matching contribution during the year ended December 31, 2016.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Employer's contributions and investment income, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Prudential Retirement Insurance and Annuity Company, custodian, or Prudential Bank & Trust, F.S.B., trustee, (collectively "Prudential"), as provided by the Plan. Participants may change their investment options daily.

6. Vesting

Participant contributions and Employer contributions and actual earnings on all such contributions are fully vested at all times.

7. Benefit Payments

Upon termination of service, hardship (as defined), retirement, attainment of age 59 ½, death or disability, a participant or a participant's beneficiary is entitled to receive a lump-sum amount or installments equal to the value of the participant's account.

8. Forfeitures

Forfeitures attributable to excess contributions may be used to pay reasonable Plan expenses or may be used to reduce future Employer contributions. Outstanding forfeitures available at December 31, 2016 and 2015 totaled $16,231 and $29,382, respectively. Forfeitures totaling $33,440 were applied against Employer contributions during the year ended December 31, 2016.

9. Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, up to the lesser of $50,000 (reduced by the highest outstanding balance of all loans during the preceding twelve-month period) or 50% of their vested balance, with a minimum borrowing of $1,000. Loans bear interest based on the prime rate plus 1% and have repayment terms not to exceed five years. Participants may have up to two loans outstanding at a time.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to terminate the Plan by action of its Board of Directors subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

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

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

4. Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit responsive investment contracts, which are reported at contract 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note D for further discussion of fair value measurements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Investment Valuation and Income Recognition (Continued)

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

5. Payment of Benefits

Benefits are recorded when paid.

6. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

7. Administrative Expenses

Administrative expenses incurred by the custodian and trustee in performance of their duties are paid from the assets of the Plan. Other reasonable Plan expenses may be paid from the Plan's forfeiture account. Fees related to the administration of notes receivable from participants and other participant specific fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation/depreciation in fair value of investments.

8. Subsequent Events

Plan management has evaluated subsequent events through July 31, 2017, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by Prudential, as complete and accurate, except for comparing such information certified by Prudential to information included in the Plan's financial statements and supplemental schedule.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE (Continued)

Total investments and notes receivable from participants held and certified by Prudential in the accompanying Statements of Net Assets Available for Benefits were $62,951,970 and $61,859,447 as of December 31, 2016 and 2015, respectively. The net investment income and interest income on notes receivable certified by Prudential in the accompanying Statement of Changes in Net Assets Available for Benefits totaled $3,053,610 for the year ended December 31, 2016.

NOTE D - 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 access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Accounts: The fair value of units of account in the pooled separate accounts is based on the accumulated values of the underlying investments at the end of the year.

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

Assets at Fair Value as of December 31, 2016

	Level 1	*Level 2*	*Level 3*	*Total*
Assets in the fair value hierarchy:				
Mutual funds	$ 36,811,583	$ -	$ -	$ 36,811,583
Investments measured at net asset value [(a)]				3,378,217
Total assets at fair value				$ 40,189,800

Assets at Fair Value as of December 31, 2015

	Level 1	*Level 2*	*Level 3*	*Total*
Assets in the fair value hierarchy:				
Mutual funds	$ 36,791,506	$ -	$ -	$ 36,791,506
Investments measured at net asset value [(a)]				3,021,080
Total assets at fair value				$ 39,812,586

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption notice restrictions for these investments.

December 31, 2016	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 3,378,217	None	Daily	None

December 31, 2015	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 3,021,080	None	Daily	None

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan holds a group annuity contract with Prudential that is a guaranteed investment contract (the Contract). The Contract meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Prudential, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The following represents the traditional investment contract held by the Plan:

	December 31,	
	2016	2015
Traditional investment contract	$ 19,904,470	$ 19,332,336

The contract issuer is obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. When establishing interest crediting rates, contract issuer considers many factors, including current economic and market conditions and the general interest rate environment. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third party issuer's ability to meet its financial obligations which may be affected by future economic and regulatory developments.

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (Continued)

There are no events that would limit the ability of the Plan to transact at contract value paid either immediately or, depending upon the interest rate environment and cash flow levels, over time. Also, there are no events that allow the issuer to terminate the contract which would require the Plan sponsor to settle at an amount different than contract value paid either within ninety days or over time.

NOTE F - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments are held and managed by Prudential. Prudential is the custodian, trustee, and recordkeeper, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

Prudential receives revenues from mutual fund service providers for services Prudential provides to the funds. This revenue is used to offset certain amounts owed to Prudential by the Plan for its administrative services to the Plan. Any excess revenues over expenses may be used to pay other plan expenses.

NOTE G - 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 H - TAX STATUS

The Employer adopted a non-standardized prototype plan sponsored by Prudential Insurance Co. of America, which received a favorable opinion letter from the Internal Revenue Service (IRS) dated April 29, 2014, which stated that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator and the Plan's advisors believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC; and, therefore, was tax-exempt as of the financial statement date. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies.

NOTE H - TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2013.

NOTE I - 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 at December 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 63,180,441	$ 62,052,110
Less:		
Employer matching contributions receivable	(125,000)	(115,000)
Participant deferrals receivable	(140,299)	(130,142)
Plus:		
Refundable excess contributions	36,828	52,479
Net assets available for benefits per Form 5500	$ 62,951,970	$ 61,859,447

The following is a reconciliation of the net change in net assets available for benefits per the financial statements for the year ended December 31, 2016 to Form 5500:

Increase in net assets available for benefits per the financial statements	$ 1,128,331
Net change in employer matching contributions receivable	(10,000)
Net change in participant deferrals receivable	(10,157)
Net change in refundable excess contributions	(15,651)
Increase in net assets available for benefits per Form 5500	$ 1,092,523

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REGULATIONS UNDER ERISA
DECEMBER 31, 2016

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

PLAN NUMBER: 001 EIN: 84-0895616

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
Investments -				
*	Prudential Retirement Ins.	Dryden S&P 500 Index Fund	**	$ 3,378,217
*	Prudential Mutual Funds	ClearBridge Aggressive Growth I	**	828,792
*	Prudential Mutual Funds	Goldman Sachs Mid Cap Value A	**	1,142,773
*	Prudential Mutual Funds	Prudential Jennison Select Growth Z	**	5,432,716
*	Prudential Mutual Funds	Goldman Sachs US Mortgages Instl	**	533,187
*	Prudential Mutual Funds	Oak Ridge Small Cap Growth	**	1,242,793
*	Prudential Mutual Funds	Vanguard Small Cap Index Adm	**	650,169
*	Prudential Mutual Funds	Allianz NFJ Small Cap Value Fund ADMN	**	2,644,784
*	Prudential Mutual Funds	Vanguard REIT Index Fund	**	170,021
*	Prudential Mutual Funds	American Funds Europacific Growth	**	6,186,436
*	Prudential Mutual Funds	Oppenheimer Developing Markets	**	53,501
*	Prudential Mutual Funds	Munder Mid Cap Core Growth	**	2,410,336
*	Prudential Mutual Funds	Dodge & Cox Intl Stock Fund	**	298,417
*	Prudential Mutual Funds	Delaware Div Value A	**	229,654
*	Prudential Mutual Funds	RidgeWorth CER Large Equity	**	7,569,589
*	Prudential Mutual Funds	Alliance Bern Global Bond	**	118,380
*	Prudential Mutual Funds	JP Morgan US Equity A	**	277,368
*	Prudential Mutual Funds	AP Fund	**	208
*	Prudential Mutual Funds	JPMorgan Core Plus Bond Select	**	7,022,459
				40,189,800
Fully benefit-responsive investment contracts-				
*	Prudential Retirement Ins.	Guaranteed Income Fund	**	19,904,470
		Total Investments		60,094,270
*	Participant Loans	4.25% - 10.50%	-0-	2,857,700
		Total		$ 62,951,970

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

FINANCIAL STATEMENTS

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
JM Eagle Employees' 401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of JM Eagle Employees' 401(k) Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Prudential Bank & Trust, F.S.B., the trustee of the Plan, and Prudential Retirement Insurance and Annuity Company, a custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee and custodian hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the trustee and custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of 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 trustee and custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber Hass Hurley LLP

Valencia, California
July 31, 2017

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	2016	2015
ASSETS:		
Investments at fair value	$ 40,189,800	$ 39,812,586
Fully benefit-responsive investment contract at contract value	19,904,470	19,332,336
	60,094,270	59,144,922
Receivables:		
Notes receivable from participants	2,857,700	2,714,525
Participant deferrals	140,299	130,142
Employer matching contributions	125,000	115,000
Total receivables	3,122,999	2,959,667
Total assets	63,217,269	62,104,589
LIABILITIES:		
Refundable excess contributions	36,828	52,479
Net assets available for benefits	$ 63,180,441	$ 62,052,110

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

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2016

Additions to net assets attributed to:		
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Net appreciation in fair value of investments	$	2,105,053
Interest and dividends		827,150
		2,932,203
Interest income on notes receivable from participants		121,407
Contributions:		
Participant deferrals		3,999,962
Employer matching		506,545
Participant rollovers		52,206
		4,558,713
Total additions		7,612,323
Deductions from net assets attributed to:		
Benefits paid to participants		6,467,657
Administrative expenses		16,335
Total deductions		6,483,992
Net increase		1,128,331
Net assets available for benefits:		
Beginning of year		62,052,110
End of year	$	63,180,441

The accompanying notes are an integral part of this financial statement.

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1. General

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Effective January 1, 2016, the Plan was amended and restated to reflect statutory and regulatory requirements.

2. Eligibility

All full-time salaried and hourly employees are eligible to participate on the first day of the month after completion of three months of continuous service with the Employer. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are also eligible to participate in the Plan. Effective January 1, 2016, part-time and seasonal employees with a minimum of 1,000 hours of service in one year, are also eligible to participate in the Plan. The Plan allows for automatic enrollment of eligible employees. Unless employees elect otherwise, they will be enrolled into the Plan at a deferral rate of 3%. The automatic enrollment deferral rate will increase each year on July 1 by 1% point, up to a maximum of 10%. Leased employees or participants of a collective bargaining agreement are not eligible to participate in the Plan.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis from 1% to 30% of their annual compensation up to the maximum deferral limit per Section 402(g)(1) of the IRC of $18,000 for the year ended December 31, 2016. In addition, participants may make additional after-tax contributions to the Plan. Total participant contributions may not exceed 30% of their annual compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The maximum catch-up contribution was $6,000 for the year ended December 31, 2016.

The Plan provides a matching contribution equal to 25% of the first 4% of the pre-tax salary deferred, as defined. The Plan also provides for a discretionary matching contribution equal to 75% of the first 4% of pre-tax salary deferred plus 100% of the next 1% of pre-tax salary deferred for participants employed on the last day of the year. The Plan did not make a discretionary matching contribution during the year ended December 31, 2016.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Employer's contributions and investment income, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Prudential Retirement Insurance and Annuity Company, custodian, or Prudential Bank & Trust, F.S.B., trustee, (collectively "Prudential"), as provided by the Plan. Participants may change their investment options daily.

6. Vesting

Participant contributions and Employer contributions and actual earnings on all such contributions are fully vested at all times.

7. Benefit Payments

Upon termination of service, hardship (as defined), retirement, attainment of age 59 ½, death or disability, a participant or a participant's beneficiary is entitled to receive a lump-sum amount or installments equal to the value of the participant's account.

8. Forfeitures

Forfeitures attributable to excess contributions may be used to pay reasonable Plan expenses or may be used to reduce future Employer contributions. Outstanding forfeitures available at December 31, 2016 and 2015 totaled $16,231 and $29,382, respectively. Forfeitures totaling $33,440 were applied against Employer contributions during the year ended December 31, 2016.

9. Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, up to the lesser of $50,000 (reduced by the highest outstanding balance of all loans during the preceding twelve-month period) or 50% of their vested balance, with a minimum borrowing of $1,000. Loans bear interest based on the prime rate plus 1% and have repayment terms not to exceed five years. Participants may have up to two loans outstanding at a time.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to terminate the Plan by action of its Board of Directors subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

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

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

4. Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit responsive investment contracts, which are reported at contract 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note D for further discussion of fair value measurements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Investment Valuation and Income Recognition (Continued)

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

5. Payment of Benefits

Benefits are recorded when paid.

6. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

7. Administrative Expenses

Administrative expenses incurred by the custodian and trustee in performance of their duties are paid from the assets of the Plan. Other reasonable Plan expenses may be paid from the Plan's forfeiture account. Fees related to the administration of notes receivable from participants and other participant specific fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation/depreciation in fair value of investments.

8. Subsequent Events

Plan management has evaluated subsequent events through July 31, 2017, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by Prudential, as complete and accurate, except for comparing such information certified by Prudential to information included in the Plan's financial statements and supplemental schedule.

NOTE C - INVESTMENTS AND CERTIFICATIONS BY CUSTODIAN & TRUSTEE (Continued)

Total investments and notes receivable from participants held and certified by Prudential in the accompanying Statements of Net Assets Available for Benefits were $62,951,970 and $61,859,447 as of December 31, 2016 and 2015, respectively. The net investment income and interest income on notes receivable certified by Prudential in the accompanying Statement of Changes in Net Assets Available for Benefits totaled $3,053,610 for the year ended December 31, 2016.

NOTE D - 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 access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Accounts: The fair value of units of account in the pooled separate accounts is based on the accumulated values of the underlying investments at the end of the year.

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

Assets at Fair Value as of December 31, 2016

	Level 1	*Level 2*	*Level 3*	*Total*
Assets in the fair value hierarchy:				
Mutual funds	$ 36,811,583	$ -	$ -	$ 36,811,583
Investments measured at net asset value [(a)]				3,378,217
Total assets at fair value				$ 40,189,800

Assets at Fair Value as of December 31, 2015

	Level 1	*Level 2*	*Level 3*	*Total*
Assets in the fair value hierarchy:				
Mutual funds	$ 36,791,506	$ -	$ -	$ 36,791,506
Investments measured at net asset value [(a)]				3,021,080
Total assets at fair value				$ 39,812,586

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption notice restrictions for these investments.

December 31, 2016	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 3,378,217	None	Daily	None

December 31, 2015	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Pooled separate accounts	$ 3,021,080	None	Daily	None

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan holds a group annuity contract with Prudential that is a guaranteed investment contract (the Contract). The Contract meets the fully benefit-responsive contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Prudential, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The following represents the traditional investment contract held by the Plan:

	December 31,	
	2016	2015
Traditional investment contract	$ 19,904,470	$ 19,332,336

The contract issuer is obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. When establishing interest crediting rates, contract issuer considers many factors, including current economic and market conditions and the general interest rate environment. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third party issuer's ability to meet its financial obligations which may be affected by future economic and regulatory developments.

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (Continued)

There are no events that would limit the ability of the Plan to transact at contract value paid either immediately or, depending upon the interest rate environment and cash flow levels, over time. Also, there are no events that allow the issuer to terminate the contract which would require the Plan sponsor to settle at an amount different than contract value paid either within ninety days or over time.

NOTE F - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments are held and managed by Prudential. Prudential is the custodian, trustee, and recordkeeper, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

Prudential receives revenues from mutual fund service providers for services Prudential provides to the funds. This revenue is used to offset certain amounts owed to Prudential by the Plan for its administrative services to the Plan. Any excess revenues over expenses may be used to pay other plan expenses.

NOTE G - 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 H - TAX STATUS

The Employer adopted a non-standardized prototype plan sponsored by Prudential Insurance Co. of America, which received a favorable opinion letter from the Internal Revenue Service (IRS) dated April 29, 2014, which stated that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the plan administrator and the Plan's advisors believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC; and, therefore, was tax-exempt as of the financial statement date. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies.

NOTE H - TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2013.

NOTE I - 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 at December 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 63,180,441	$ 62,052,110
Less:		
Employer matching contributions receivable	(125,000)	(115,000)
Participant deferrals receivable	(140,299)	(130,142)
Plus:		
Refundable excess contributions	36,828	52,479
Net assets available for benefits per Form 5500	$ 62,951,970	$ 61,859,447

The following is a reconciliation of the net change in net assets available for benefits per the financial statements for the year ended December 31, 2016 to Form 5500:

Increase in net assets available for benefits per the financial statements	$ 1,128,331
Net change in employer matching contributions receivable	(10,000)
Net change in participant deferrals receivable	(10,157)
Net change in refundable excess contributions	(15,651)
Increase in net assets available for benefits per Form 5500	$ 1,092,523

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REGULATIONS UNDER ERISA
DECEMBER 31, 2016

JM EAGLE EMPLOYEES' 401(k) SAVINGS PLAN

PLAN NUMBER: 001 EIN: 84-0895616

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
Investments -				
*	Prudential Retirement Ins.	Dryden S&P 500 Index Fund	**	$ 3,378,217
*	Prudential Mutual Funds	ClearBridge Aggressive Growth I	**	828,792
*	Prudential Mutual Funds	Goldman Sachs Mid Cap Value A	**	1,142,773
*	Prudential Mutual Funds	Prudential Jennison Select Growth Z	**	5,432,716
*	Prudential Mutual Funds	Goldman Sachs US Mortgages Instl	**	533,187
*	Prudential Mutual Funds	Oak Ridge Small Cap Growth	**	1,242,793
*	Prudential Mutual Funds	Vanguard Small Cap Index Adm	**	650,169
*	Prudential Mutual Funds	Allianz NFJ Small Cap Value Fund ADMN	**	2,644,784
*	Prudential Mutual Funds	Vanguard REIT Index Fund	**	170,021
*	Prudential Mutual Funds	American Funds Europacific Growth	**	6,186,436
*	Prudential Mutual Funds	Oppenheimer Developing Markets	**	53,501
*	Prudential Mutual Funds	Munder Mid Cap Core Growth	**	2,410,336
*	Prudential Mutual Funds	Dodge & Cox Intl Stock Fund	**	298,417
*	Prudential Mutual Funds	Delaware Div Value A	**	229,654
*	Prudential Mutual Funds	RidgeWorth CER Large Equity	**	7,569,589
*	Prudential Mutual Funds	Alliance Bern Global Bond	**	118,380
*	Prudential Mutual Funds	JP Morgan US Equity A	**	277,368
*	Prudential Mutual Funds	AP Fund	**	208
*	Prudential Mutual Funds	JPMorgan Core Plus Bond Select	**	7,022,459
				40,189,800
Fully benefit-responsive investment contracts-				
*	Prudential Retirement Ins.	Guaranteed Income Fund	**	19,904,470
		Total Investments		60,094,270
*	Participant Loans	4.25% - 10.50%	-0-	2,857,700
		Total		$ 62,951,970

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed investments