# 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
- [X] 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
PRP WINE INTERNATIONAL 401(K) PLAN

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

**1c** Effective date of plan 01/01/2005

**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)
PRP WINE INTERNATIONAL, INC.

1323 BOND STREET
SUITE 179
NAPERVILLE, IL 60563

**2b** Employer Identification Number (EIN) 36-3638805

**2c** Plan Sponsor's telephone number 630-995-4500

**2d** Business code (see instructions) 445310

**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. | 10/17/2017 | MICHAEL MCKEE |
| | **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** | 169 |
| **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)** | 144 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 137 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 21 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 158 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 158 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 87 |
| **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 2F 2G 2J 2K 2T 3D 3H

**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)** | [ ] Insurance | **(1)** | [ ] 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)** [ ] **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2016**<br>**This Form is Open to Public Inspection.** |

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

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ | |
|---|---|---|
| PRP WINE INTERNATIONAL 401(K) PLAN | | 001 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| PRP WINE INTERNATIONAL, INC. | 36-3638805 | |

## 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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (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? |
|---|---|---|---|---|---|---|
| 37 60 64 65 | RECORDKEEPER | 1075 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

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

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 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. |
|---|---|
| BLKRK EQUITY DIV A - BNY MELLON IN<br><br>13-2953455 | 0.25% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 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. |
|---|---|
| DREYFUS S&P 500 INDX - DREYFUS TRA 200 PARK AVENUE NEW YORK, NY 10166 | 0.15% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 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. |
|---|---|
| INVS SELECT CO A - INVESCO CANADA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA | 0.35% |

**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 |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 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. |
|---|---|
| PERKINS MID CP VAL S - JANUS SERVI<br><br>43-1804048 | 0.25% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 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. |
|---|---|
| PIM TOTAL RETURN A - BOSTON FINANC P.O. BOX 8480<br>BOSTON, MA 02266 | 0.25% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

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

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2016**

**This Form is Open to Public Inspection**

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

**A** Name of plan
PRP WINE INTERNATIONAL 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
PRP WINE INTERNATIONAL, INC.

**D** Employer Identification Number (EIN)
36-3638805

## 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 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 0 | 0 |
| **(2)** Participant contributions | 1b(2) | 0 | 10703 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 70776 | 161910 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 77574 | 163044 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 3669945 | 3744904 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | **1d(1)** | 0 | 0 |
| | **(2)** Employer real property | **1d(2)** | 0 | 0 |
| **e** | Buildings and other property used in plan operation | **1e** | 0 | 0 |
| **f** | Total assets (add all amounts in lines 1a through 1e) | **1f** | 3818295 | 4080561 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | **1g** | 0 | 0 |
| **h** | Operating payables | **1h** | 0 | 0 |
| **i** | Acquisition indebtedness | **1i** | 0 | 0 |
| **j** | Other liabilities | **1j** | 0 | 0 |
| **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** | 3818295 | 4080561 |

## Part II Income and Expense Statement

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

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | **2a(1)(A)** | 0 | |
| | **(B)** Participants | **2a(1)(B)** | 180874 | |
| | **(C)** Others (including rollovers) | **2a(1)(C)** | 0 | |
| | **(2)** Noncash contributions | **2a(2)** | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | **2a(3)** | | 180874 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | **2b(1)(A)** | 36 | |
| | **(B)** U.S. Government securities | **2b(1)(B)** | 0 | |
| | **(C)** Corporate debt instruments | **2b(1)(C)** | 0 | |
| | **(D)** Loans (other than to participants) | **2b(1)(D)** | 0 | |
| | **(E)** Participant loans | **2b(1)(E)** | 4508 | |
| | **(F)** Other | **2b(1)(F)** | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | **2b(1)(G)** | | 4544 |
| | **(2)** Dividends: **(A)** Preferred stock | **2b(2)(A)** | 0 | |
| | **(B)** Common stock | **2b(2)(B)** | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | **2b(2)(C)** | 176976 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | **2b(2)(D)** | | 176976 |
| | **(3)** Rents | **2b(3)** | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | **2b(4)(A)** | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | **2b(4)(B)** | 0 | |
| | **(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)** | 0 | |
| | **(B)** Other | **2b(5)(B)** | 0 | |
| | **(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) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 105793 |
| c Other income | 2c | | 0 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 468187 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 200262 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 200262 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 4584 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 0 | |
| (3) Investment advisory and management fees | 2i(3) | 0 | |
| (4) Other | 2i(4) | 1075 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 1075 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 205921 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 262266 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

**(1)** Name: RODL LANGFORD DE KOCK LLP **(2)** EIN: 58-2594719

**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 | | 94866 |
| **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 | | X | |
| 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
PRP WINE INTERNATIONAL 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
PRP WINE INTERNATIONAL, INC.

**D** Employer Identification Number (EIN)
36-3638805

## Part I Distributions

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

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

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

EIN(s): 04-6568107

**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 _____/_____/_____.



# PRP WINE INTERNATIONAL 401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2016 AND 2015
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT

PRP WINE INTERNATIONAL 401(k) PLAN
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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

**Rödl Langford de Kock LLP**

**Certified Public Accountants**

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DRAFT

# INDEPENDENT AUDITORS' REPORT

To the Participants of

PRP Wine International 401(k) Plan:

*Report on Financial Statements*

We were engaged to audit the accompanying financial statements of PRP Wine International 401(k) 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 audit 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, (the "Custodian"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the 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 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 schedules as of, and for the year ended December 31, 2016 are required by ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

*Report on Form and Content in Compliance with DOL Rules and Regulations*
The form and content of the information included in the financial statements and supplemental schedules, as listed in the accompanying table of contents, other than that derived from the information certified by the Custodian, has 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 ERISA.

Chicago, Illinois,
September 29, 2017

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

| | 2016 | 2015 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| Total investments at fair value | 3,906,814 | 3,740,721 |
| Receivables: | | |
| Notes receivable from participants | 200,327 | 108,919 |
| Participant contributions | 10,703 | - |
| | 211,030 | 108,919 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 4,117,844 | $ 3,849,640 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2016

| | 2016 |
|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| Total investment income | 282,805 |
| Interest income on notes receivable from participants | 5,862 |
| Participant contributions | 180,874 |
| Total additions to net assets | 469,541 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | |
| Benefits paid to participants | 200,262 |
| Administrative fees | 1,075 |
| Total deductions from net assets | 201,337 |
| NET INCREASE | 268,204 |
| NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR | 3,849,640 |
| NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR | $ 4,117,844 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering substantially all employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc. who have at least 12 months of qualified service and are 21 years old or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute 1% - 90% of compensation, as defined by the Plan. For any calendar year, elective deferrals may not exceed a specific dollar amount determined under the "IRC".

The Sponsor may, at its sole discretion, contribute and allocate to each eligible participant's account a percentage of the participant's elective deferrals. For the year ended December 31, 2016, the Sponsor did not make any discretionary contributions.

Investment options
The Plan's assets are held by Fidelity Management Trust Company (the "Custodian"). Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Sponsor's contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Sponsor's discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce employer matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures for the year ended December 31, 2016, and no forfeitures were used to pay administrative expenses. At December 31, 2016 and 2015, accumulated forfeitures available to reduce future contributions were $654.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan

administrator. Principal and interest are paid ratably through periodic payroll deductions. At December 31, 2016 and 2015, the interest rates on outstanding loans was 4.25%. A participant may have a maximum of one loan outstanding at any time for a principal residence and one loan for other purposes.

Payment of benefits
Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Sponsor may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative expenses
Administrative fees associated with participant loan origination or the payout of required minimum distributions are paid by the Plan and charged to the participants' account.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting
The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Change in accounting principles
In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Contribution Pension Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I is not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of the net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be retrospectively applied. In 2015, management elected to early adopt Part II.

Use of estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits
Benefits are recorded when paid.

Investment valuation and income recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value.

Interest is recorded when earned and dividends are recorded at ex-dividend date. Net appreciation/depreciation in the fair market value of investments includes net unrealized and realized gains and losses on investments bought, sold and held during the year.

Notes receivable from participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses
Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events
The Sponsor has evaluated subsequent events through September 29, 2017, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 following information certified by the Custodian, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules were prepared and certified to be complete and accurate by the Custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016:

| | 2016 | 2015 |
|---|---|---|
| Investments at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| | $ 3,906,814 | $ 3,740,721 |

| Investment income: | 2016 |
|---|---|
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| | $ 282,805 |

4. 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy 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 were no changes in the methodologies used during the year ended December 31, 2016.

- Mutual funds and money market fund: Valued at the net asset value ("NAV") of shares held by the Plan at year end. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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:

| | Investments at fair value as of December 31, 2016 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,744,904 | $ - | $ - | $ 3,744,904 |
| Money market fund: | 161,910 | - | - | 161,910 |
| Investments at fair value | $ 3,906,814 | $ - | $ - | $ 3,906,814 |

| | Investments at fair value as of December 31, 2015 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,669,945 | $ - | $ - | $ 3,669,945 |
| Money market fund : | 70,776 | - | - | 70,776 |
| Investments at fair value | $ 3,740,721 | $ - | $ - | $ 3,740,721 |

5. RELATED PARTY TRANSACTIONS

The Sponsor incurred costs on behalf of the Plan for insurance, custodial fees and accounting costs during the year ended December 31, 2016. The Sponsor also provides recordkeeping and administrative services to the Plan at no cost.

The Plan offers investments managed by the Custodian. Accordingly, transactions in these investments qualify as party-in-interest transactions.

6. TAX STATUS

The Plan utilizes a volume submitter plan document sponsored by Fidelity Management & Research Co., who was informed by the Internal Revenue Service ("IRS") by a letter dated March 31, 2014, that the plan, as amended, is designed and being operated in accordance with applicable sections of the IRC. Though the Plan has not received a determination from the IRS, the Sponsor and the Plan's tax counsel believe that the Plan is designed and being operated in accordance with the applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress and the Sponsor believes that the Plan is no longer subject to income tax examinations for years prior to 2013.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. RISKS AND UNCERTAINTIES

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

9. RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per Form 5500 to the financial statements as of December 31, 2016 and 2015:

| | 2016 | 2015 |
|---|---|---|
| Net assets available for benefits per Form 5500 | $ 4,069,858 | $ 3,818,295 |
| Participant contributions receivable | 10,703 | - |
| Deemed distributions | 37,283 | 31,345 |
| Net assets available for benefits per financial statements | $ 4,117,844 | $ 3,849,640 |

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

| | 2016 |
|---|---|
| Net increase in net assets available for benefits per Form 5500 | $ 251,563 |
| Participant contributions receivable | 10,703 |
| Deemed distributions | 5,938 |
| Net increase in net assets available for benefits per financial statements | $ 268,204 |

10. SUBSEQUENT EVENTS

On August 14, 2017, the Sponsor terminated its custodial agreement with Fidelity Management Trust Company and entered into a new agreement with Voya Retirement Insurance and Annuity Company ("Voya"). All assets will be transferred to Voya on October 16, 2017.

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*a* – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

| Participant contributions transferred late to Plan | Total that constitute nonexempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | |
| $ 94,866 | $ 94,866 | $ - | $ - | $ - |

Check here if late participant loan repayments are included: □

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| * | Fidelity Advisor Freedom 2025 A | Mutual Fund | ** | $1,296,808 |
| * | Fidelity Advisor Freedom 2030 A | Mutual Fund | ** | 385,119 |
| * | Fidelity Advisor Freedom 2035 A | Mutual Fund | ** | 371,377 |
| * | Fidelity Advisor Freedom 2015 A | Mutual Fund | ** | 314,384 |
| * | Fidelity Advisor Freedom 2020 A | Mutual Fund | ** | 308,983 |
| * | Fidelity Advisor New Insights A | Mutual Fund | ** | 147,088 |
| | Perkins Midcap Value S | Mutual Fund | ** | 142,917 |
| | Blackrock Equity Div A | Mutual Fund | ** | 129,839 |
| * | Fidelity Advisor Freedom 2045 A | Mutual Fund | ** | 99,261 |
| | Dreyfus S&P 500 Indx | Mutual Fund | ** | 82,932 |
| * | Fidelity Advisor Strategic Income A | Mutual Fund | ** | 78,310 |
| * | Fidelity Advisor Small Cap A | Mutual Fund | ** | 70,051 |
| * | Fidelity Advisor Mid Cap II A | Mutual Fund | ** | 57,364 |
| | PIMCO Total Return A | Mutual Fund | ** | 53,184 |
| * | Fidelity Advisor Freedom 2050 A | Mutual Fund | ** | 44,312 |
| | Fidelity Advisor Overseas Fund A | Mutual Fund | ** | 41,334 |
| | Invesco Small Companies A | Mutual Fund | ** | 28,325 |
| * | Fidelity Advisor Freedom 2010 A | Mutual Fund | ** | 24,423 |
| * | Fidelity Advisor Global Balance A | Mutual Fund | ** | 19,157 |
| * | Fidelity Advisor Small Cap Value A | Mutual Fund | ** | 18,720 |
| * | Fidelity Advisor Freedom 2040 A | Mutual Fund | ** | 17,175 |
| * | Fidelity Advisor Freedom 2055 A | Mutual Fund | ** | 8,468 |
| * | Fidelity Advisor Freedom Inc A | Mutual Fund | ** | 2,688 |
| * | Fidelity Advisor Freedom 2005 A | Mutual Fund | ** | 2,685 |
| | | | | 3,744,904 |
| * | Fidelity Prime Fund | Money Market Fund | ** | 161,910 |
| * | Participant Loans | Interest rates of 4.25% with maturity dates from 2017 - 2021 | | 200,327 |
| | | | | $4,107,141 |

* Indicates party-in-interest in Plan.
** Cost information omitted due to participant-directed funds.

Note: Information in the above schedule, except for participant loan information, was derived from schedules certified by Fidelity Management Trust Company.



# PRP WINE INTERNATIONAL 401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2016 AND 2015
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT

PRP WINE INTERNATIONAL 401(k) PLAN
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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

**Rödl Langford de Kock LLP**

**Certified Public Accountants**

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Chicago, IL 60603, USA
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Fax +1-312-419-9185
E-mail info@roedlUSA.com
Internet www.roedl.com/us

# INDEPENDENT AUDITORS' REPORT

To the Participants of

PRP Wine International 401(k) Plan:

*Report on Financial Statements*

We were engaged to audit the accompanying financial statements of PRP Wine International 401(k) 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 audit 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (the "Custodian"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the 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 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 schedules as of, and for the year ended December 31, 2016 are required by ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

*Report on Form and Content in Compliance with DOL Rules and Regulations*
The form and content of the information included in the financial statements and supplemental schedules, as listed in the accompanying table of contents, other than that derived from the information certified by the Custodian, has 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 ERISA.

Rödl Longford de Kock LLP

Chicago, Illinois,
September 29, 2017

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

| | 2016 | 2015 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| Total investments at fair value | 3,906,814 | 3,740,721 |
| Receivables: | | |
| Notes receivable from participants | 200,327 | 108,919 |
| Participant contributions | 10,703 | - |
| | 211,030 | 108,919 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 4,117,844 | $ 3,849,640 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2016

| | 2016 |
|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| Total investment income | 282,805 |
| Interest income on notes receivable from participants | 5,862 |
| Participant contributions | 180,874 |
| Total additions to net assets | 469,541 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | |
| Benefits paid to participants | 200,262 |
| Administrative fees | 1,075 |
| Total deductions from net assets | 201,337 |
| NET INCREASE | 268,204 |
| NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR | 3,849,640 |
| NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR | $ 4,117,844 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering substantially all of age employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc., collectively (the "Employers") who have at least 12 months of qualified service and are 21 years of age or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute 1% - 90% of compensation, as defined by the Plan. For any calendar year, elective deferrals may not exceed a specific dollar amount determined under the IRC.

The Employers may, at their sole discretion, contribute and allocate to each eligible participant's account a percentage of the participant's elective deferrals. For the year ended December 31, 2016, the Employers did not make any discretionary contributions.

Investment options
The Plan's assets are held by Fidelity Management Trust Company (the "Custodian"). Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Employers contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employers discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce Employers matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures for the year ended December 31, 2016, and no forfeitures were used to pay administrative expenses. At December 31, 2016 and 2015, accumulated forfeitures available to reduce future contributions or to pay administrative expenses were $654.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for

loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator. Principal and interest are paid ratably through periodic payroll deductions. At December 31, 2016 and 2015, the interest rates on outstanding loans was 4.25%. A participant may have a maximum of one loan outstanding at any time for a principal residence and one loan for other purposes.

Payment of benefits

Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Employers may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative expenses

Administrative fees associated with participant loan origination or the payout of required minimum distributions are paid by the Plan and charged to the participants' account.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Change in accounting principles

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Contribution Pension Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I is not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of the net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be retrospectively applied. In 2015, management elected to early adopt Part II.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits

Benefits are recorded when paid.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value.

Interest is recorded when earned and dividends are recorded at the ex-dividend date. Net appreciation/depreciation in the fair market value of investments includes net unrealized and realized gains and losses on investments bought, sold and held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses

Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events

The Sponsor has evaluated subsequent events through September 29, 2017, the date the financial statements were available to be issued.

## 3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 following information certified by the Custodian, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules were prepared and certified to be complete and accurate by the Custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016:

| | 2016 | 2015 |
|---|---|---|
| Investments at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| | $ 3,906,814 | $ 3,740,721 |

| Investment income: | 2016 |
|---|---|
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| | $ 282,805 |

## 4. 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy 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 were no changes in the methodologies used during the year ended December 31, 2016.

- Mutual funds and money market fund: Valued at the net asset value ("NAV") of shares held by the Plan at year end. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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:

| | Investments at fair value as of December 31, 2016 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,744,904 | $ - | $ - | $ 3,744,904 |
| Money market fund: | 161,910 | - | - | 161,910 |
| Investments at fair value | $ 3,906,814 | $ - | $ - | $ 3,906,814 |

| | Investments at fair value as of December 31, 2015 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,669,945 | $ - | $ - | $ 3,669,945 |
| Money market fund : | 70,776 | - | - | 70,776 |
| Investments at fair value | $ 3,740,721 | $ - | $ - | $ 3,740,721 |

5. RELATED PARTY TRANSACTIONS

The Sponsor incurred costs on behalf of the Plan for insurance, custodial fees and accounting costs during the year ended December 31, 2016. The Sponsor also provides recordkeeping and administrative services to the Plan at no cost.

The Plan offers investments managed by the Custodian. Accordingly, transactions in these investments qualify as party-in-interest transactions.

6. TAX STATUS

The Plan utilizes a volume submitter plan document sponsored by Fidelity Management & Research Co., who was informed by the Internal Revenue Service ("IRS") by a letter dated March 31, 2014, that the plan, as amended, is designed and being operated in accordance with applicable sections of the IRC. Though the Plan has not received a determination from the IRS, the Sponsor and the Plan's tax counsel believe that the Plan is designed and being operated in accordance with the applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress and the Sponsor believes that the Plan is no longer subject to income tax examinations for years prior to 2013.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. RISKS AND UNCERTAINTIES

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

9. RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per Form 5500 to the financial statements as of December 31, 2016 and 2015:

| | 2016 | 2015 |
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| Net assets available for benefits per Form 5500 | $ 4,069,858 | $ 3,818,295 |
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| Net increase in net assets available for benefits per financial statements | $ 268,204 |

10. SUBSEQUENT EVENTS

On August 14, 2017, the Sponsor terminated its custodial agreement with Fidelity Management Trust Company and entered into a new agreement with Voya Retirement Insurance and Annuity Company ("Voya"). All assets will be transferred to Voya on October 16, 2017.

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EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*a* – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

| Participant contributions transferred late to Plan | Total that constitute nonexempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | |
| $ 94,866 | $ 94,866 | $ - | $ - | $ - |

Check here if late participant loan repayments are included: □

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DECEMBER 31, 2016

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|---|---|---|---|---|
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| | | | | $4,107,141 |

* Indicates party-in-interest to the Plan.
** Cost information omitted due to participant-directed funds.

Note: Information in the above schedule, except for participant loan information, was derived from schedules certified by Fidelity Management Trust Company.



# PRP WINE INTERNATIONAL 401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2016 AND 2015
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT

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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

**Rödl Langford de Kock LLP**

**Certified Public Accountants**

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# INDEPENDENT AUDITORS' REPORT

To the Participants of

PRP Wine International 401(k) Plan:

*Report on Financial Statements*

We were engaged to audit the accompanying financial statements of PRP Wine International 401(k) 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 audit 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (the "Custodian"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the 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 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 schedules as of, and for the year ended December 31, 2016 are required by ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

*Report on Form and Content in Compliance with DOL Rules and Regulations*
The form and content of the information included in the financial statements and supplemental schedules, as listed in the accompanying table of contents, other than that derived from the information certified by the Custodian, has 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 ERISA.

Rödl Longford de Kock LLP

Chicago, Illinois,
September 29, 2017

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

| | 2016 | 2015 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| Total investments at fair value | 3,906,814 | 3,740,721 |
| Receivables: | | |
| Notes receivable from participants | 200,327 | 108,919 |
| Participant contributions | 10,703 | - |
| | 211,030 | 108,919 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 4,117,844 | $ 3,849,640 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2016

| | 2016 |
|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| Total investment income | 282,805 |
| Interest income on notes receivable from participants | 5,862 |
| Participant contributions | 180,874 |
| Total additions to net assets | 469,541 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | |
| Benefits paid to participants | 200,262 |
| Administrative fees | 1,075 |
| Total deductions from net assets | 201,337 |
| NET INCREASE | 268,204 |
| NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR | 3,849,640 |
| NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR | $ 4,117,844 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering substantially all of age employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc., collectively (the "Employers") who have at least 12 months of qualified service and are 21 years of age or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute 1% - 90% of compensation, as defined by the Plan. For any calendar year, elective deferrals may not exceed a specific dollar amount determined under the IRC.

The Employers may, at their sole discretion, contribute and allocate to each eligible participant's account a percentage of the participant's elective deferrals. For the year ended December 31, 2016, the Employers did not make any discretionary contributions.

Investment options
The Plan's assets are held by Fidelity Management Trust Company (the "Custodian"). Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Employers contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employers discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce Employers matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures for the year ended December 31, 2016, and no forfeitures were used to pay administrative expenses. At December 31, 2016 and 2015, accumulated forfeitures available to reduce future contributions or to pay administrative expenses were $654.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for

loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator. Principal and interest are paid ratably through periodic payroll deductions. At December 31, 2016 and 2015, the interest rates on outstanding loans was 4.25%. A participant may have a maximum of one loan outstanding at any time for a principal residence and one loan for other purposes.

Payment of benefits

Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Employers may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative expenses

Administrative fees associated with participant loan origination or the payout of required minimum distributions are paid by the Plan and charged to the participants' account.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Change in accounting principles

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Contribution Pension Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I is not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of the net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be retrospectively applied. In 2015, management elected to early adopt Part II.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits

Benefits are recorded when paid.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value.

Interest is recorded when earned and dividends are recorded at the ex-dividend date. Net appreciation/depreciation in the fair market value of investments includes net unrealized and realized gains and losses on investments bought, sold and held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses

Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events

The Sponsor has evaluated subsequent events through September 29, 2017, the date the financial statements were available to be issued.

## 3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 following information certified by the Custodian, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules were prepared and certified to be complete and accurate by the Custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016:

| | 2016 | 2015 |
|---|---|---|
| Investments at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| | $ 3,906,814 | $ 3,740,721 |

| Investment income: | 2016 |
|---|---|
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| | $ 282,805 |

## 4. 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy 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 were no changes in the methodologies used during the year ended December 31, 2016.

- Mutual funds and money market fund: Valued at the net asset value ("NAV") of shares held by the Plan at year end. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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:

| | Investments at fair value as of December 31, 2016 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,744,904 | $ - | $ - | $ 3,744,904 |
| Money market fund: | 161,910 | - | - | 161,910 |
| Investments at fair value | $ 3,906,814 | $ - | $ - | $ 3,906,814 |

| | Investments at fair value as of December 31, 2015 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,669,945 | $ - | $ - | $ 3,669,945 |
| Money market fund : | 70,776 | - | - | 70,776 |
| Investments at fair value | $ 3,740,721 | $ - | $ - | $ 3,740,721 |

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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

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# INDEPENDENT AUDITORS' REPORT

To the Participants of

PRP Wine International 401(k) Plan:

*Report on Financial Statements*

We were engaged to audit the accompanying financial statements of PRP Wine International 401(k) 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 audit 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (the "Custodian"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the 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 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 schedules as of, and for the year ended December 31, 2016 are required by ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

*Report on Form and Content in Compliance with DOL Rules and Regulations*
The form and content of the information included in the financial statements and supplemental schedules, as listed in the accompanying table of contents, other than that derived from the information certified by the Custodian, has 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 ERISA.

Rödl Longford de Kock LLP

Chicago, Illinois,
September 29, 2017

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

| | 2016 | 2015 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| Total investments at fair value | 3,906,814 | 3,740,721 |
| Receivables: | | |
| Notes receivable from participants | 200,327 | 108,919 |
| Participant contributions | 10,703 | - |
| | 211,030 | 108,919 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 4,117,844 | $ 3,849,640 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2016

| | 2016 |
|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| Total investment income | 282,805 |
| Interest income on notes receivable from participants | 5,862 |
| Participant contributions | 180,874 |
| Total additions to net assets | 469,541 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | |
| Benefits paid to participants | 200,262 |
| Administrative fees | 1,075 |
| Total deductions from net assets | 201,337 |
| NET INCREASE | 268,204 |
| NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR | 3,849,640 |
| NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR | $ 4,117,844 |

*See independent auditors' report.*
*The accompanying notes are an integral part of these financial statements.*

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering substantially all of age employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc., collectively (the "Employers") who have at least 12 months of qualified service and are 21 years of age or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute 1% - 90% of compensation, as defined by the Plan. For any calendar year, elective deferrals may not exceed a specific dollar amount determined under the IRC.

The Employers may, at their sole discretion, contribute and allocate to each eligible participant's account a percentage of the participant's elective deferrals. For the year ended December 31, 2016, the Employers did not make any discretionary contributions.

Investment options
The Plan's assets are held by Fidelity Management Trust Company (the "Custodian"). Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Employers contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employers discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce Employers matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures for the year ended December 31, 2016, and no forfeitures were used to pay administrative expenses. At December 31, 2016 and 2015, accumulated forfeitures available to reduce future contributions or to pay administrative expenses were $654.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for

loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator. Principal and interest are paid ratably through periodic payroll deductions. At December 31, 2016 and 2015, the interest rates on outstanding loans was 4.25%. A participant may have a maximum of one loan outstanding at any time for a principal residence and one loan for other purposes.

Payment of benefits

Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Employers may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative expenses

Administrative fees associated with participant loan origination or the payout of required minimum distributions are paid by the Plan and charged to the participants' account.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Change in accounting principles

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Contribution Pension Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part I is not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of the net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be retrospectively applied. In 2015, management elected to early adopt Part II.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits

Benefits are recorded when paid.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value.

Interest is recorded when earned and dividends are recorded at the ex-dividend date. Net appreciation/depreciation in the fair market value of investments includes net unrealized and realized gains and losses on investments bought, sold and held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses

Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events

The Sponsor has evaluated subsequent events through September 29, 2017, the date the financial statements were available to be issued.

## 3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 following information certified by the Custodian, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules were prepared and certified to be complete and accurate by the Custodian as of December 31, 2016 and 2015, and for the year ended December 31, 2016:

| | 2016 | 2015 |
|---|---|---|
| Investments at fair value: | | |
| Mutual funds | $ 3,744,904 | $ 3,669,945 |
| Money market fund | 161,910 | 70,776 |
| | $ 3,906,814 | $ 3,740,721 |

| Investment income: | 2016 |
|---|---|
| Net appreciation in fair value of investments | $ 105,793 |
| Interest and dividends | 177,012 |
| | $ 282,805 |

## 4. 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy 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 were no changes in the methodologies used during the year ended December 31, 2016.

- Mutual funds and money market fund: Valued at the net asset value ("NAV") of shares held by the Plan at year end. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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:

| | Investments at fair value as of December 31, 2016 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,744,904 | $ - | $ - | $ 3,744,904 |
| Money market fund: | 161,910 | - | - | 161,910 |
| Investments at fair value | $ 3,906,814 | $ - | $ - | $ 3,906,814 |

| | Investments at fair value as of December 31, 2015 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets in fair value hierarchy: | | | | |
| Mutual funds: | $ 3,669,945 | $ - | $ - | $ 3,669,945 |
| Money market fund : | 70,776 | - | - | 70,776 |
| Investments at fair value | $ 3,740,721 | $ - | $ - | $ 3,740,721 |

5. RELATED PARTY TRANSACTIONS

The Sponsor incurred costs on behalf of the Plan for insurance, custodial fees and accounting costs during the year ended December 31, 2016. The Sponsor also provides recordkeeping and administrative services to the Plan at no cost.

The Plan offers investments managed by the Custodian. Accordingly, transactions in these investments qualify as party-in-interest transactions.

6. TAX STATUS

The Plan utilizes a volume submitter plan document sponsored by Fidelity Management & Research Co., who was informed by the Internal Revenue Service ("IRS") by a letter dated March 31, 2014, that the plan, as amended, is designed and being operated in accordance with applicable sections of the IRC. Though the Plan has not received a determination from the IRS, the Sponsor and the Plan's tax counsel believe that the Plan is designed and being operated in accordance with the applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress and the Sponsor believes that the Plan is no longer subject to income tax examinations for years prior to 2013.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. RISKS AND UNCERTAINTIES

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

9. RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per Form 5500 to the financial statements as of December 31, 2016 and 2015:

| | 2016 | 2015 |
|---|---|---|
| Net assets available for benefits per Form 5500 | $ 4,069,858 | $ 3,818,295 |
| Participant contributions receivable | 10,703 | - |
| Deemed distributions | 37,283 | 31,345 |
| Net assets available for benefits per financial statements | $ 4,117,844 | $ 3,849,640 |

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

| | 2016 |
|---|---|
| Net increase in net assets available for benefits per Form 5500 | $ 251,563 |
| Participant contributions receivable | 10,703 |
| Deemed distributions | 5,938 |
| Net increase in net assets available for benefits per financial statements | $ 268,204 |

10. SUBSEQUENT EVENTS

On August 14, 2017, the Sponsor terminated its custodial agreement with Fidelity Management Trust Company and entered into a new agreement with Voya Retirement Insurance and Annuity Company ("Voya"). All assets will be transferred to Voya on October 16, 2017.

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*a* – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

| Participant contributions transferred late to Plan | Total that constitute nonexempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | |
| $ 94,866 | $ 94,866 | $ - | $ - | $ - |

Check here if late participant loan repayments are included: □

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| * | Fidelity Advisor Freedom 2025 A | Mutual Fund | ** | $1,296,808 |
| * | Fidelity Advisor Freedom 2030 A | Mutual Fund | ** | 385,119 |
| * | Fidelity Advisor Freedom 2035 A | Mutual Fund | ** | 371,377 |
| * | Fidelity Advisor Freedom 2015 A | Mutual Fund | ** | 314,384 |
| * | Fidelity Advisor Freedom 2020 A | Mutual Fund | ** | 308,983 |
| * | Fidelity Advisor New Insights A | Mutual Fund | ** | 147,088 |
| | Perkins Midcap Value S | Mutual Fund | ** | 142,917 |
| | Blackrock Equity Div A | Mutual Fund | ** | 129,839 |
| * | Fidelity Advisor Freedom 2045 A | Mutual Fund | ** | 99,261 |
| | Dreyfus S&P 500 Indx | Mutual Fund | ** | 82,932 |
| * | Fidelity Advisor Strategic Income A | Mutual Fund | ** | 78,310 |
| * | Fidelity Advisor Small Cap A | Mutual Fund | ** | 70,051 |
| * | Fidelity Advisor Mid Cap II A | Mutual Fund | ** | 57,364 |
| | PIMCO Total Return A | Mutual Fund | ** | 53,184 |
| * | Fidelity Advisor Freedom 2050 A | Mutual Fund | ** | 44,312 |
| * | Fidelity Advisor Overseas Fund A | Mutual Fund | ** | 41,334 |
| | Invesco Small Companies A | Mutual Fund | ** | 28,325 |
| * | Fidelity Advisor Freedom 2010 A | Mutual Fund | ** | 24,423 |
| * | Fidelity Advisor Global Balance A | Mutual Fund | ** | 19,157 |
| * | Fidelity Advisor Small Cap Value A | Mutual Fund | ** | 18,720 |
| * | Fidelity Advisor Freedom 2040 A | Mutual Fund | ** | 17,175 |
| * | Fidelity Advisor Freedom 2055 A | Mutual Fund | ** | 8,468 |
| * | Fidelity Advisor Freedom Inc A | Mutual Fund | ** | 2,688 |
| * | Fidelity Advisor Freedom 2005 A | Mutual Fund | ** | 2,685 |
| | | | | 3,744,904 |
| * | Fidelity Prime Fund | Money Market Fund | ** | 161,910 |
| * | Participant Loans | Interest rates of 4.25% with maturity dates from 2017 - 2021 | | 200,327 |
| | | | | $4,107,141 |

* Indicates party-in-interest to the Plan.
** Cost information omitted due to participant-directed funds.

Note: Information in the above schedule, except for participant loan information, was derived from schedules certified by Fidelity Management Trust Company.