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

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ___

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BUSH INDUSTRIES, INC. 401(K) RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/28/1985

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)

BUSH INDUSTRIES, INC.

ONE MASON DRIVE
JAMESTOWN, NY 14701

2b Employer Identification Number (EIN)
16-0837346

2c Plan Sponsor's telephone number
716-665-2000

2d Business code (see instructions)
337000

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.	09/27/2018	NEIL FREDERICK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/27/2018	NEIL FREDERICK
	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

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 or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	357
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)**	276
a(2) Total number of active participants at the end of the plan year	**6a(2)**	309
b Retired or separated participants receiving benefits	**6b**	2
c Other retired or separated participants entitled to future benefits	**6c**	80
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	391
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	391
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	351
h Number of participants who 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 2T 2F 2H 2J 2K 3D 2S

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

9a Plan funding arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BUSH INDUSTRIES, INC. 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BUSH INDUSTRIES, INC.

D Employer Identification Number (EIN)
16-0837346

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

1 Coverage Information:

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	041061	391	01/01/2017	12/31/2017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	3074903
5	Current value of plan's interest under this contract in separate accounts at year end	5	235811

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			7b	3082107
c	Additions: (1) Contributions deposited during the year	7c(1)	111010		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	47692		
	(4) Transferred from separate account	7c(4)	8232		
	(5) Other (specify below)	7c(5)	288966		
	▶ LOAN REPAYMENTS MISCELLANEOUS IN TRANSFERS IN				
	(6) Total additions			7c(6)	455900
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	3538007
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	115343		
	(2) Administration charge made by carrier	7e(2)	1528		
	(3) Transferred to separate account	7e(3)	119		
	(4) Other (specify below)	7e(4)	346114		
	▶ LOAN INITIATIONS MISCELLANEOUS OUT TRANSFERS OUT				
	(5) Total deductions			7e(5)	463104
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	3074903

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2017** **This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BUSH INDUSTRIES, INC. 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BUSH INDUSTRIES, INC.

D Employer Identification Number (EIN)
16-0837346

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

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

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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)

WELLS FARGO ADVISORS

34-1542819

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	39576	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 49 50 64	NONE	9733	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 [ ]

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
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	25.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2017 TO 12/31/2017 GUARANTEED INCOME FUND

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2017 TO 12/31/2017 PRU JENN MD CP GRW A

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2017 TO 12/31/2017 PRU JENN SMALL COMPANY A

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2017 TO 12/31/2017 PRU QMA MID-CAP VALUE Z

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BUSH INDUSTRIES, INC. 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BUSH INDUSTRIES, INC.

D Employer Identification Number (EIN)
16-0837346

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

a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT BAL

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-697	P	39110

a Name of MTIA, CCT, PSA, or 103-12 IE: QMA MIDCAP QUANT CE

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-538	P	196701

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
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

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BUSH INDUSTRIES, INC. 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BUSH INDUSTRIES, INC.

D Employer Identification Number (EIN)
16-0837346

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	573584	489955
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	235551	235811
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	11794337	14344248
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	3082107	3074903
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	15685579	18144917
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	777	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	777	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	15684802	18144917

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.

			(a) Amount	(b) Total
	Income			
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)	553071	
	(C) Others (including rollovers)	2a(1)(C)	5772	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		558843
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	28128	
	(F) Other	2b(1)(F)	47692	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		75820
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	102715	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		102715
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		31205
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2145506
c Other income	2c		41160
d Total income. Add all **income** amounts in column (b) and enter total	2d		2955249
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	445451	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		445451
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		23
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	49660	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		49660
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		495134
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2460115
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: SCHAFFNER,KNIGHT,MINNAUGH & CO.,P.C **(2)** EIN: 25-1690617

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		6000000
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			

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

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.)

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

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
BUSH INDUSTRIES, INC. 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BUSH INDUSTRIES, INC.

D Employer Identification Number (EIN)
16-0837346

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 22-1211670

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

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

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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): _____

---

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):

Bush Industries, Inc. 401(k) Retirement Plan

Financial Statements and Supplemental Schedule

December 31, 2017

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Erie, PA Jamestown, NY
An Independently Owned Member, RSM US Alliance

Bush Industries, Inc.
401(k) Retirement Plan
Financial Statements and
Supplemental Schedule

Years Ended December 31, 2017 and 2016

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Bush Industries, Inc. 401(k) Retirement Plan
Jamestown, New York

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Bush Industries, Inc. 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Prudential Bank and Trust, F.S.B. (Prudential), the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2017 and 2016, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

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Other Matter
The supplemental schedule, Schedule H, Part IV Line 4(i) – Schedule of Assets (Held at End of Year), as of December 31, 2017, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Schultheis, Knight, Mimnaugh & Company P.C.

Jamestown, New York
September 25, 2018

Bush Industries, Inc.
401(k) Retirement Plan
Statements of Net Assets Available for Benefits

	December 31	
	2017	**2016**
Assets:		
Investments at fair value	**$ 17,654,962**	$ 15,111,996
Notes receivable from participants	**489,978**	573,584
Total assets	**18,144,940**	15,685,580
Liabilities:		
Excess contributions payable	**-**	777
Total liabilities	**-**	777
Net Assets Available for Benefits	**$ 18,144,940**	$ 15,684,803

See notes to financial statements.

Bush Industries, Inc.
401(k) Retirement Plan
Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31	
	2017	**2016**
Additions to net assets attributed to:		
Income:		
Dividends and interest	**$ 150,407**	$ 142,177
Interest income on notes receivable from participants	**28,128**	30,964
Contributions:		
Participant	**553,071**	507,336
Rollover	**5,772**	12,604
	558,843	519,940
Total additions	**737,378**	693,081
Deductions from net assets attributed to:		
Benefits paid to participants	**415,442**	832,254
Defaulted notes receivable from participants/deemed distributions	**30,009**	41,282
Administrative expenses	**8,500**	7,517
Total deductions	**453,951**	881,053
Net appreciation in fair value of investments	**2,176,710**	597,687
Net increase in net assets available for benefits	**2,460,137**	409,715
Net Assets Available for Benefits:		
Beginning of Year	**15,684,803**	15,275,088
End of Year	**$ 18,144,940**	$ 15,684,803

See notes to financial statements.

Bush Industries, Inc.
401(k) Retirement Plan
Notes to Financial Statements
December 31, 2017

1. Description of Plan

The following brief description of the Bush Industries, Inc. 401(k) Retirement 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 established as of December 28, 1985 by Bush Industries, Inc. (the Company and the Plan Sponsor). The Plan has been subsequently amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Company sponsors and administers the Plan through an Administrative Committee appointed by the board of directors of the Company.

Eligibility

The Plan covers all full-time employees of the Company's North American operations who will be eligible to participate in the Plan upon their date of hire.

The following employees are not covered under the Plan:

- Employees covered by a collective bargaining agreement
- Employees classified as reclassified employees by the Company
- Employees classified as leased employees by the Company
- Employees temporarily assigned to United States locations
- Employees who are residents of Puerto Rico or who are performing services in Puerto Rico

Contributions

Unless an election not to defer has been made, employees are automatically enrolled in the Plan at a contribution rate of 3%. Participants may elect to contribute up to 100% of their eligible compensation limited to $18,000 for the year ended December 31, 2017. Participants may go online at any time to increase or decrease their contribution percentages or to elect to no longer defer under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

The Company may make a discretionary matching contribution equal to a uniform percentage or dollar amount of eligible compensation, to be determined each year. The Company may also make a discretionary non-elective contribution to the Plan based on a percentage of each employee's compensation to the total compensation of all participants eligible to receive the contribution. There were no discretionary contributions made during the years ended December 31, 2017 and 2016.

The Plan Sponsor, at its discretion, will accept into participants' rollover accounts cash received by participants from a qualified plan within the time prescribed by applicable law and Plan instrument guidelines.

1. Description of Plan (continued)

Participant Accounts

Each participant's account is credited or debited with the participant's contributions and withdrawals, as applicable, and an allocation of (a) the Company's contributions, (b) Plan earnings and (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are at all times fully vested in the value of their accounts.

Payment of Benefits

The full value of a participant's vested account balance is available to him or her as allowed under the Plan at termination of employment, retirement, death or disability. Distributions may be taken in the form of a lump sum or annual installments; ad-hoc; or deferred to a lump-sum payment at the applicable required beginning date per the Plan guidelines. Benefits are recorded when paid.

Notes Receivable from Participants

Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of (a) $50,000, minus the highest outstanding loan balance in the last 12 months, or (b) one-half of the vested value of the participant's account. The maximum repayment term is five years, unless the loan qualifies as a home loan. The amounts borrowed are transferred from the investment funds in which the participant's accounts are currently invested. Repayment and interest thereon are credited to the participant's current investment funds through payroll deductions made each pay period. The loans are secured by no more than half of the vested balance in the participant's account and bear interest at the prime rate plus 2% (at the time of loan origination). Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are treated as distributions based on the terms of the Plan document.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to participant contributions. The Plan distributed the excess contributions for 2016 to the applicable participants on September 7, 2017.

Administrative Expenses

Substantially all investment and administrative expenses are paid by the Plan. Certain expenses, which are not material, are paid by the Plan Sponsor.

1. Description of Plan (continued)

Forfeited Accounts

Forfeitures consist of funds that were part of a predecessor plan administered by a former subsidiary of the Plan Sponsor. Participant accounts accrued in this predecessor plan were merged into the current Plan as of January 1, 2007. Based on the discretion of the Plan Sponsor, these forfeited amounts may be used to reduce employer contributions or used to pay Plan expenses. At December 31, 2017 and 2016, forfeited accounts totaled approximately $2,101 and $1,533, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination or partial termination, benefits would be payable under the terms of the Plan to all participants based on their fully vested account balances.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Use of Estimates

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

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

The Plan has evaluated subsequent events through September 25, 2018, the date the financial statements were available to be issued.

Subsequent to December 31, 2017, the Plan Sponsor was acquired by a private equity group. Management has not yet determined the impact the acquisition will have on the Plan, if any.

3. Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2017 and 2016, and net realized and unrealized appreciation in fair value of investments, interest and dividend income, and administrative expenses for the years ended December 31, 2017 and 2016, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the trustee, Prudential.

4. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures* (FASB ASC 820), provides the framework for measuring fair value. The framework for measuring fair value provides a 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 under FASB ASC 820 are described below:

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.

4. Fair Value Measurements (continued)

Market data or assumptions about risk and the risks inherent in the inputs are used in the valuation technique. These inputs can be readily observable, market corroborated or generally observable. Primarily the market approach for recurring fair value measurements is applied and also endeavored to utilize the best available information. Accordingly, the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs are utilized. Fair value balances have been classified based on the observance of those inputs into the fair value hierarchy levels as set forth in the fair value accounting guidance.

All transfers between fair value hierarchy levels are recognized by the Plan at the end of each reporting period. There were no significant transfers between Levels 1, 2, and 3 during the year.

Following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruction pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Guaranteed Income fund: Valued at contract value, which approximates fair value and is classified as a Level 3 investment in 2017 and 2016 given the unobservable inputs used to determine contact value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. 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 methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes that its valuation methods are appropriate and consistent with those of 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, 2017 and 2016:

	Assets at Fair Value as of December 31, 2017			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	**$ 12,493,340**	**$ 2,047,608**	**$ -**	**$ 14,540,948**
Guaranteed income fund	**-**	**-**	**3,074,903**	**3,074,903**
Total assets in the fair value hierarchy	**12,493,340**	**2,047,608**	**3,074,903**	**17,615,851**
Investment measured at NAV (a)	**-**	**-**	**-**	**39,111**
Total investments at fair value	**$ 12,493,340**	**$ 2,047,608**	**$ 3,074,903**	**$ 17,654,962**

4. Fair Value Measurements (continued)

	Assets at Fair Value as of December 31, 2016			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 10,033,756	$ 1,963,452	$ -	$ 11,997,208
Guaranteed income fund	-	-	3,082,107	3,082,107
Total assets in the fair value hierarchy	10,033,756	1,963,452	3,082,107	15,079,315
Investment measured at NAV (a)	-	-	-	32,681
Total investments at fair value	$ 10,033,756	$ 1,963,452	$ 3,082,107	$ 15,111,996

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value (NAV) per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth the summary of changes in the fair value of Level 3 investments for the years ended December 31, 2017 and 2016:

	Year Ended December 31, 2017	**Year Ended December 31, 2016**
	Guaranteed Income Fund	**Guaranteed Income Fund**
Balance, beginning of year	**$ 3,082,107**	$ 2,557,047
Interest income	**47,691**	46,452
Purchases	**111,010**	121,998
Sales	**(115,343)**	(48,882)
Transfers, net	**(64,701)**	417,975
Issuances/settlements, net	**14,139**	(12,483)
Balance, end of year	**$ 3,074,903**	$ 3,082,107

The following table provides information about significant unobservable inputs related to the Plan's Guaranteed Income Fund for December 31, 2017 and 2016:

	2017			
Contract Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Net Crediting Interest Rates
Custodial Guaranteed Income Fund	**$ 3,074,903**	Fair value approximates contract value	Composite Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate of 1.25%

4. Fair Value Measurements (continued)

	2016			
Contract Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Net Crediting Interest Rates
Custodial Guaranteed Income Fund	$ 3,082,107	Fair value approximates contract value	Composite Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate of 1.25%

The following table sets forth additional disclosures of the Plan's investment whose fair value is estimated using NAV as of December 31, 2017 and 2016.

Investment	2017 Fair Value	2016 Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts (b)	**$ 39,111**	$ 32,681	$ -	Daily	None

(b) The pooled separate accounts do not have a readily determinable fair value based on a publicly quoted price in an active market. The fair value of a pooled separate account is based on the market value of its underlying investments, the fund's dividends, and the contract's separate account charges and NAV is used as a practical expedient to estimate the fair value.

5. Exempt Party-in-Interest Transactions

Certain Plan investments are shares of funds managed by Prudential. Prudential is the trustee as defined by the Plan. Therefore, Prudential qualifies as a permitted party in interest as defined by ERISA, and transactions with Prudential qualify as party-in-interest transactions. Fees are not prohibited; payments are for reasonable compensation for the operation of the Plan.

6. Income Tax Status

The Plan uses a volume submitter plan document sponsored by Prudential. The Plan has received an opinion letter from the Internal Revenue Service dated April 29, 2014, stating that the written form of the underlying prototype plan document is qualified under Section 204(a) of the Internal Revenue Code (the Code), and that any employer adopting this form of the Plan will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the Plan and related trust is exempt from taxation. Once qualified, the Plan is requested to operate in conformity with the Code to maintain its qualification. The Plan itself has not received, nor is required to receive, a determination letter from the IRS.

During the years ended December 31, 2017 and 2016, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Generally, the Plan is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years prior to December 31, 2014.

7. 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.

8. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2017:

Net assets available for benefits per the financial statements	$ 18,144,940
Less: Notes receivable from participants deemed as distributions	23
Net assets available for benefits per Schedule H of Form 5500	$ 18,144,917

The following is a reconciliation of notes receivable from participants per the financial statements to Schedule H of Form 5500 as of December 31, 2017:

Notes receivable from participants per the financial statements	$ 489,978
Less: Notes receivable from participants deemed as distributions	23
Participant loans per Schedule H of Form 5500	$ 489,955

The following is a reconciliation of benefits paid to participants per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2017:

Benefits paid to participants and defaulted notes receivable from participants/deemed distributions per the financial statements	$ 445,451
Plus: Notes receivable from participants deemed as distributions	23
Benefit payments and deemed distributions per Schedule H of Form 5500	$ 445,474

There were no reconciliations required as of and for the year ended December 31, 2016.

SUPPLEMENTAL SCHEDULE

Bush Industries, Inc.
401(k) Retirement Plan
Schedule H, Part IV Line 4(i) –
Schedule of Assets (Held at End of Year)
December 31, 2017
EIN #16-0837346 Plan #001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Guaranteed Income Fund:	
*	Prudential	Guaranteed Income Fund	**$ 3,074,903**
		Mutual Funds:	
*	Prudential	Day One IncomeFlex Target Balanced Fund	**39,111**
*	Prudential	QMA Mid-Cap Quantitative Core Equity Fund	**196,701**
	American Funds	American Balanced Fund Class R-3	**228,977**
	American Funds	American New Perspective Fund Class R-3	**512,354**
*	Prudential	Jennison Small Company Fund Class A	**782,625**
	Janus Henderson	Enterprise Fund Class A	**588,979**
*	Prudential	QMA Mid-Cap Value Fund Class Z	**710,776**
	Putnam	Equity Income Fund Class A	**1,500,421**
	Oppenheimer	International Growth A Fund	**1,803,029**
	Alger	Capital Appreciation Fund Class A	**1,998,490**
	JPMorgan	Small Cap Equity Fund Class A	**261,456**
	Columbia	Contrarian Core Fund Class A	**3,486,748**
	Columbia	Small Cap Value Fund II Class A	**422,784**
	Metropolitan West	Total Return Bond Fund Class M	**2,047,608**
			14,580,059
		Loan Fund:	
*	Participant Loans	Interest at 5.25% to 9.00%	**489,955**
			$ 18,144,917

*Party-in-interest

Bush Industries, Inc. 401(k) Retirement Plan

Financial Statements and Supplemental Schedule

December 31, 2017

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Bush Industries, Inc.
401(k) Retirement Plan
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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Bush Industries, Inc. 401(k) Retirement Plan
Jamestown, New York

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Bush Industries, Inc. 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Prudential Bank and Trust, F.S.B. (Prudential), the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2017 and 2016, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

An independently owned member
RSM US Alliance

RSM

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Other Matter
The supplemental schedule, Schedule H, Part IV Line 4(i) – Schedule of Assets (Held at End of Year), as of December 31, 2017, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Schultheis, Knight, Mimnaugh & Company P.C.

Jamestown, New York
September 25, 2018

Bush Industries, Inc.
401(k) Retirement Plan
Statements of Net Assets Available for Benefits

	December 31	
	2017	**2016**
Assets:		
Investments at fair value	**$ 17,654,962**	$ 15,111,996
Notes receivable from participants	**489,978**	573,584
Total assets	**18,144,940**	15,685,580
Liabilities:		
Excess contributions payable	**-**	777
Total liabilities	**-**	777
Net Assets Available for Benefits	**$ 18,144,940**	$ 15,684,803

See notes to financial statements.

Bush Industries, Inc.
401(k) Retirement Plan
Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31	
	2017	**2016**
Additions to net assets attributed to:		
Income:		
Dividends and interest	**$ 150,407**	$ 142,177
Interest income on notes receivable from participants	**28,128**	30,964
Contributions:		
Participant	**553,071**	507,336
Rollover	**5,772**	12,604
	558,843	519,940
Total additions	**737,378**	693,081
Deductions from net assets attributed to:		
Benefits paid to participants	**415,442**	832,254
Defaulted notes receivable from participants/deemed distributions	**30,009**	41,282
Administrative expenses	**8,500**	7,517
Total deductions	**453,951**	881,053
Net appreciation in fair value of investments	**2,176,710**	597,687
Net increase in net assets available for benefits	**2,460,137**	409,715
Net Assets Available for Benefits:		
Beginning of Year	**15,684,803**	15,275,088
End of Year	**$ 18,144,940**	$ 15,684,803

See notes to financial statements.

Bush Industries, Inc.
401(k) Retirement Plan
Notes to Financial Statements
December 31, 2017

1. Description of Plan

The following brief description of the Bush Industries, Inc. 401(k) Retirement 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 established as of December 28, 1985 by Bush Industries, Inc. (the Company and the Plan Sponsor). The Plan has been subsequently amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Company sponsors and administers the Plan through an Administrative Committee appointed by the board of directors of the Company.

Eligibility

The Plan covers all full-time employees of the Company's North American operations who will be eligible to participate in the Plan upon their date of hire.

The following employees are not covered under the Plan:

- Employees covered by a collective bargaining agreement
- Employees classified as reclassified employees by the Company
- Employees classified as leased employees by the Company
- Employees temporarily assigned to United States locations
- Employees who are residents of Puerto Rico or who are performing services in Puerto Rico

Contributions

Unless an election not to defer has been made, employees are automatically enrolled in the Plan at a contribution rate of 3%. Participants may elect to contribute up to 100% of their eligible compensation limited to $18,000 for the year ended December 31, 2017. Participants may go online at any time to increase or decrease their contribution percentages or to elect to no longer defer under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

The Company may make a discretionary matching contribution equal to a uniform percentage or dollar amount of eligible compensation, to be determined each year. The Company may also make a discretionary non-elective contribution to the Plan based on a percentage of each employee's compensation to the total compensation of all participants eligible to receive the contribution. There were no discretionary contributions made during the years ended December 31, 2017 and 2016.

The Plan Sponsor, at its discretion, will accept into participants' rollover accounts cash received by participants from a qualified plan within the time prescribed by applicable law and Plan instrument guidelines.

1. Description of Plan (continued)

Participant Accounts

Each participant's account is credited or debited with the participant's contributions and withdrawals, as applicable, and an allocation of (a) the Company's contributions, (b) Plan earnings and (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are at all times fully vested in the value of their accounts.

Payment of Benefits

The full value of a participant's vested account balance is available to him or her as allowed under the Plan at termination of employment, retirement, death or disability. Distributions may be taken in the form of a lump sum or annual installments; ad-hoc; or deferred to a lump-sum payment at the applicable required beginning date per the Plan guidelines. Benefits are recorded when paid.

Notes Receivable from Participants

Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of (a) $50,000, minus the highest outstanding loan balance in the last 12 months, or (b) one-half of the vested value of the participant's account. The maximum repayment term is five years, unless the loan qualifies as a home loan. The amounts borrowed are transferred from the investment funds in which the participant's accounts are currently invested. Repayment and interest thereon are credited to the participant's current investment funds through payroll deductions made each pay period. The loans are secured by no more than half of the vested balance in the participant's account and bear interest at the prime rate plus 2% (at the time of loan origination). Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are treated as distributions based on the terms of the Plan document.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to participant contributions. The Plan distributed the excess contributions for 2016 to the applicable participants on September 7, 2017.

Administrative Expenses

Substantially all investment and administrative expenses are paid by the Plan. Certain expenses, which are not material, are paid by the Plan Sponsor.

1. Description of Plan (continued)

Forfeited Accounts

Forfeitures consist of funds that were part of a predecessor plan administered by a former subsidiary of the Plan Sponsor. Participant accounts accrued in this predecessor plan were merged into the current Plan as of January 1, 2007. Based on the discretion of the Plan Sponsor, these forfeited amounts may be used to reduce employer contributions or used to pay Plan expenses. At December 31, 2017 and 2016, forfeited accounts totaled approximately $2,101 and $1,533, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination or partial termination, benefits would be payable under the terms of the Plan to all participants based on their fully vested account balances.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Use of Estimates

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

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

The Plan has evaluated subsequent events through September 25, 2018, the date the financial statements were available to be issued.

Subsequent to December 31, 2017, the Plan Sponsor was acquired by a private equity group. Management has not yet determined the impact the acquisition will have on the Plan, if any.

3. Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2017 and 2016, and net realized and unrealized appreciation in fair value of investments, interest and dividend income, and administrative expenses for the years ended December 31, 2017 and 2016, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the trustee, Prudential.

4. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures* (FASB ASC 820), provides the framework for measuring fair value. The framework for measuring fair value provides a 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 under FASB ASC 820 are described below:

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.

4. Fair Value Measurements (continued)

Market data or assumptions about risk and the risks inherent in the inputs are used in the valuation technique. These inputs can be readily observable, market corroborated or generally observable. Primarily the market approach for recurring fair value measurements is applied and also endeavored to utilize the best available information. Accordingly, the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs are utilized. Fair value balances have been classified based on the observance of those inputs into the fair value hierarchy levels as set forth in the fair value accounting guidance.

All transfers between fair value hierarchy levels are recognized by the Plan at the end of each reporting period. There were no significant transfers between Levels 1, 2, and 3 during the year.

Following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruction pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Guaranteed Income fund: Valued at contract value, which approximates fair value and is classified as a Level 3 investment in 2017 and 2016 given the unobservable inputs used to determine contact value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. 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 methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes that its valuation methods are appropriate and consistent with those of 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, 2017 and 2016:

	Assets at Fair Value as of December 31, 2017			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	**$ 12,493,340**	**$ 2,047,608**	**$ -**	**$ 14,540,948**
Guaranteed income fund	**-**	**-**	**3,074,903**	**3,074,903**
Total assets in the fair value hierarchy	**12,493,340**	**2,047,608**	**3,074,903**	**17,615,851**
Investment measured at NAV (a)	**-**	**-**	**-**	**39,111**
Total investments at fair value	**$ 12,493,340**	**$ 2,047,608**	**$ 3,074,903**	**$ 17,654,962**

4. Fair Value Measurements (continued)

	Assets at Fair Value as of December 31, 2016			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 10,033,756	$ 1,963,452	$ -	$ 11,997,208
Guaranteed income fund	-	-	3,082,107	3,082,107
Total assets in the fair value hierarchy	10,033,756	1,963,452	3,082,107	15,079,315
Investment measured at NAV (a)	-	-	-	32,681
Total investments at fair value	$ 10,033,756	$ 1,963,452	$ 3,082,107	$ 15,111,996

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value (NAV) per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth the summary of changes in the fair value of Level 3 investments for the years ended December 31, 2017 and 2016:

	Year Ended December 31, 2017	**Year Ended December 31, 2016**
	Guaranteed Income Fund	**Guaranteed Income Fund**
Balance, beginning of year	**$ 3,082,107**	$ 2,557,047
Interest income	**47,691**	46,452
Purchases	**111,010**	121,998
Sales	**(115,343)**	(48,882)
Transfers, net	**(64,701)**	417,975
Issuances/settlements, net	**14,139**	(12,483)
Balance, end of year	**$ 3,074,903**	$ 3,082,107

The following table provides information about significant unobservable inputs related to the Plan's Guaranteed Income Fund for December 31, 2017 and 2016:

	2017			
Contract Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Net Crediting Interest Rates
Custodial Guaranteed Income Fund	**$ 3,074,903**	Fair value approximates contract value	Composite Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate of 1.25%

4. Fair Value Measurements (continued)

	2016			
Contract Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Net Crediting Interest Rates
Custodial Guaranteed Income Fund	$ 3,082,107	Fair value approximates contract value	Composite Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate of 1.25%

The following table sets forth additional disclosures of the Plan's investment whose fair value is estimated using NAV as of December 31, 2017 and 2016.

Investment	2017 Fair Value	2016 Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts (b)	**$ 39,111**	$ 32,681	$ -	Daily	None

(b) The pooled separate accounts do not have a readily determinable fair value based on a publicly quoted price in an active market. The fair value of a pooled separate account is based on the market value of its underlying investments, the fund's dividends, and the contract's separate account charges and NAV is used as a practical expedient to estimate the fair value.

5. Exempt Party-in-Interest Transactions

Certain Plan investments are shares of funds managed by Prudential. Prudential is the trustee as defined by the Plan. Therefore, Prudential qualifies as a permitted party in interest as defined by ERISA, and transactions with Prudential qualify as party-in-interest transactions. Fees are not prohibited; payments are for reasonable compensation for the operation of the Plan.

6. Income Tax Status

The Plan uses a volume submitter plan document sponsored by Prudential. The Plan has received an opinion letter from the Internal Revenue Service dated April 29, 2014, stating that the written form of the underlying prototype plan document is qualified under Section 204(a) of the Internal Revenue Code (the Code), and that any employer adopting this form of the Plan will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the Plan and related trust is exempt from taxation. Once qualified, the Plan is requested to operate in conformity with the Code to maintain its qualification. The Plan itself has not received, nor is required to receive, a determination letter from the IRS.

During the years ended December 31, 2017 and 2016, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Generally, the Plan is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years prior to December 31, 2014.

7. 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.

8. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2017:

Net assets available for benefits per the financial statements	$ 18,144,940
Less: Notes receivable from participants deemed as distributions	23
Net assets available for benefits per Schedule H of Form 5500	$ 18,144,917

The following is a reconciliation of notes receivable from participants per the financial statements to Schedule H of Form 5500 as of December 31, 2017:

Notes receivable from participants per the financial statements	$ 489,978
Less: Notes receivable from participants deemed as distributions	23
Participant loans per Schedule H of Form 5500	$ 489,955

The following is a reconciliation of benefits paid to participants per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2017:

Benefits paid to participants and defaulted notes receivable from participants/deemed distributions per the financial statements	$ 445,451
Plus: Notes receivable from participants deemed as distributions	23
Benefit payments and deemed distributions per Schedule H of Form 5500	$ 445,474

There were no reconciliations required as of and for the year ended December 31, 2016.

SUPPLEMENTAL SCHEDULE

Bush Industries, Inc.
401(k) Retirement Plan
Schedule H, Part IV Line 4(i) –
Schedule of Assets (Held at End of Year)
December 31, 2017
EIN #16-0837346 Plan #001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Guaranteed Income Fund:	
*	Prudential	Guaranteed Income Fund	**$ 3,074,903**
		Mutual Funds:	
*	Prudential	Day One IncomeFlex Target Balanced Fund	**39,111**
*	Prudential	QMA Mid-Cap Quantitative Core Equity Fund	**196,701**
	American Funds	American Balanced Fund Class R-3	**228,977**
	American Funds	American New Perspective Fund Class R-3	**512,354**
*	Prudential	Jennison Small Company Fund Class A	**782,625**
	Janus Henderson	Enterprise Fund Class A	**588,979**
*	Prudential	QMA Mid-Cap Value Fund Class Z	**710,776**
	Putnam	Equity Income Fund Class A	**1,500,421**
	Oppenheimer	International Growth A Fund	**1,803,029**
	Alger	Capital Appreciation Fund Class A	**1,998,490**
	JPMorgan	Small Cap Equity Fund Class A	**261,456**
	Columbia	Contrarian Core Fund Class A	**3,486,748**
	Columbia	Small Cap Value Fund II Class A	**422,784**
	Metropolitan West	Total Return Bond Fund Class M	**2,047,608**
			14,580,059
		Loan Fund:	
*	Participant Loans	Interest at 5.25% to 9.00%	**489,955**
			$ 18,144,917

*Party-in-interest

Bush Industries, Inc. 401(k) Retirement Plan

Financial Statements and Supplemental Schedule

December 31, 2017

SKM
SCHAFFNER KNIGHT MINNAUGH & CO.
Certified Public Accountants
www.skmco.com
Erie, PA Jamestown, NY
An Independently Owned Member, RSM US Alliance

Bush Industries, Inc.
401(k) Retirement Plan
Financial Statements and
Supplemental Schedule

Years Ended December 31, 2017 and 2016

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Bush Industries, Inc. 401(k) Retirement Plan
Jamestown, New York

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Bush Industries, Inc. 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Prudential Bank and Trust, F.S.B. (Prudential), the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2017 and 2016, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

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RSM

RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit rsmus.com/about us for more information regarding RSM US LLP and RSM International. The RSM™ logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.

Other Matter
The supplemental schedule, Schedule H, Part IV Line 4(i) – Schedule of Assets (Held at End of Year), as of December 31, 2017, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Schultheis, Knight, Mimnaugh & Company P.C.

Jamestown, New York
September 25, 2018

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Notes to Financial Statements
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1. Description of Plan (continued)

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The full value of a participant's vested account balance is available to him or her as allowed under the Plan at termination of employment, retirement, death or disability. Distributions may be taken in the form of a lump sum or annual installments; ad-hoc; or deferred to a lump-sum payment at the applicable required beginning date per the Plan guidelines. Benefits are recorded when paid.

Notes Receivable from Participants

Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of (a) $50,000, minus the highest outstanding loan balance in the last 12 months, or (b) one-half of the vested value of the participant's account. The maximum repayment term is five years, unless the loan qualifies as a home loan. The amounts borrowed are transferred from the investment funds in which the participant's accounts are currently invested. Repayment and interest thereon are credited to the participant's current investment funds through payroll deductions made each pay period. The loans are secured by no more than half of the vested balance in the participant's account and bear interest at the prime rate plus 2% (at the time of loan origination). Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are treated as distributions based on the terms of the Plan document.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to participant contributions. The Plan distributed the excess contributions for 2016 to the applicable participants on September 7, 2017.

Administrative Expenses

Substantially all investment and administrative expenses are paid by the Plan. Certain expenses, which are not material, are paid by the Plan Sponsor.

1. Description of Plan (continued)

Forfeited Accounts

Forfeitures consist of funds that were part of a predecessor plan administered by a former subsidiary of the Plan Sponsor. Participant accounts accrued in this predecessor plan were merged into the current Plan as of January 1, 2007. Based on the discretion of the Plan Sponsor, these forfeited amounts may be used to reduce employer contributions or used to pay Plan expenses. At December 31, 2017 and 2016, forfeited accounts totaled approximately $2,101 and $1,533, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination or partial termination, benefits would be payable under the terms of the Plan to all participants based on their fully vested account balances.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Use of Estimates

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

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

The Plan has evaluated subsequent events through September 25, 2018, the date the financial statements were available to be issued.

Subsequent to December 31, 2017, the Plan Sponsor was acquired by a private equity group. Management has not yet determined the impact the acquisition will have on the Plan, if any.

3. Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2017 and 2016, and net realized and unrealized appreciation in fair value of investments, interest and dividend income, and administrative expenses for the years ended December 31, 2017 and 2016, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the trustee, Prudential.

4. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures* (FASB ASC 820), provides the framework for measuring fair value. The framework for measuring fair value provides a 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 under FASB ASC 820 are described below:

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.

4. Fair Value Measurements (continued)

Market data or assumptions about risk and the risks inherent in the inputs are used in the valuation technique. These inputs can be readily observable, market corroborated or generally observable. Primarily the market approach for recurring fair value measurements is applied and also endeavored to utilize the best available information. Accordingly, the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs are utilized. Fair value balances have been classified based on the observance of those inputs into the fair value hierarchy levels as set forth in the fair value accounting guidance.

All transfers between fair value hierarchy levels are recognized by the Plan at the end of each reporting period. There were no significant transfers between Levels 1, 2, and 3 during the year.

Following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruction pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Guaranteed Income fund: Valued at contract value, which approximates fair value and is classified as a Level 3 investment in 2017 and 2016 given the unobservable inputs used to determine contact value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. 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 methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes that its valuation methods are appropriate and consistent with those of 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, 2017 and 2016:

	Assets at Fair Value as of December 31, 2017			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	**$ 12,493,340**	**$ 2,047,608**	**$ -**	**$ 14,540,948**
Guaranteed income fund	**-**	**-**	**3,074,903**	**3,074,903**
Total assets in the fair value hierarchy	**12,493,340**	**2,047,608**	**3,074,903**	**17,615,851**
Investment measured at NAV (a)	**-**	**-**	**-**	**39,111**
Total investments at fair value	**$ 12,493,340**	**$ 2,047,608**	**$ 3,074,903**	**$ 17,654,962**

4. Fair Value Measurements (continued)

	Assets at Fair Value as of December 31, 2016			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 10,033,756	$ 1,963,452	$ -	$ 11,997,208
Guaranteed income fund	-	-	3,082,107	3,082,107
Total assets in the fair value hierarchy	10,033,756	1,963,452	3,082,107	15,079,315
Investment measured at NAV (a)	-	-	-	32,681
Total investments at fair value	$ 10,033,756	$ 1,963,452	$ 3,082,107	$ 15,111,996

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value (NAV) per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth the summary of changes in the fair value of Level 3 investments for the years ended December 31, 2017 and 2016:

	Year Ended December 31, 2017	**Year Ended December 31, 2016**
	Guaranteed Income Fund	**Guaranteed Income Fund**
Balance, beginning of year	**$ 3,082,107**	$ 2,557,047
Interest income	**47,691**	46,452
Purchases	**111,010**	121,998
Sales	**(115,343)**	(48,882)
Transfers, net	**(64,701)**	417,975
Issuances/settlements, net	**14,139**	(12,483)
Balance, end of year	**$ 3,074,903**	$ 3,082,107

The following table provides information about significant unobservable inputs related to the Plan's Guaranteed Income Fund for December 31, 2017 and 2016:

	2017			
Contract Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Net Crediting Interest Rates
Custodial Guaranteed Income Fund	**$ 3,074,903**	Fair value approximates contract value	Composite Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate of 1.25%

4. Fair Value Measurements (continued)

	2016			
Contract Type	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Net Crediting Interest Rates
Custodial Guaranteed Income Fund	$ 3,082,107	Fair value approximates contract value	Composite Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate of 1.25%

The following table sets forth additional disclosures of the Plan's investment whose fair value is estimated using NAV as of December 31, 2017 and 2016.

Investment	2017 Fair Value	2016 Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts (b)	**$ 39,111**	$ 32,681	$ -	Daily	None

(b) The pooled separate accounts do not have a readily determinable fair value based on a publicly quoted price in an active market. The fair value of a pooled separate account is based on the market value of its underlying investments, the fund's dividends, and the contract's separate account charges and NAV is used as a practical expedient to estimate the fair value.

5. Exempt Party-in-Interest Transactions

Certain Plan investments are shares of funds managed by Prudential. Prudential is the trustee as defined by the Plan. Therefore, Prudential qualifies as a permitted party in interest as defined by ERISA, and transactions with Prudential qualify as party-in-interest transactions. Fees are not prohibited; payments are for reasonable compensation for the operation of the Plan.

6. Income Tax Status

The Plan uses a volume submitter plan document sponsored by Prudential. The Plan has received an opinion letter from the Internal Revenue Service dated April 29, 2014, stating that the written form of the underlying prototype plan document is qualified under Section 204(a) of the Internal Revenue Code (the Code), and that any employer adopting this form of the Plan will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the Plan and related trust is exempt from taxation. Once qualified, the Plan is requested to operate in conformity with the Code to maintain its qualification. The Plan itself has not received, nor is required to receive, a determination letter from the IRS.

During the years ended December 31, 2017 and 2016, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Generally, the Plan is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years prior to December 31, 2014.

7. 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.

8. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2017:

Net assets available for benefits per the financial statements	$ 18,144,940
Less: Notes receivable from participants deemed as distributions	23
Net assets available for benefits per Schedule H of Form 5500	$ 18,144,917

The following is a reconciliation of notes receivable from participants per the financial statements to Schedule H of Form 5500 as of December 31, 2017:

Notes receivable from participants per the financial statements	$ 489,978
Less: Notes receivable from participants deemed as distributions	23
Participant loans per Schedule H of Form 5500	$ 489,955

The following is a reconciliation of benefits paid to participants per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2017:

Benefits paid to participants and defaulted notes receivable from participants/deemed distributions per the financial statements	$ 445,451
Plus: Notes receivable from participants deemed as distributions	23
Benefit payments and deemed distributions per Schedule H of Form 5500	$ 445,474

There were no reconciliations required as of and for the year ended December 31, 2016.

SUPPLEMENTAL SCHEDULE

Bush Industries, Inc.
401(k) Retirement Plan
Schedule H, Part IV Line 4(i) –
Schedule of Assets (Held at End of Year)
December 31, 2017
EIN #16-0837346 Plan #001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Guaranteed Income Fund:	
*	Prudential	Guaranteed Income Fund	**$ 3,074,903**
		Mutual Funds:	
*	Prudential	Day One IncomeFlex Target Balanced Fund	**39,111**
*	Prudential	QMA Mid-Cap Quantitative Core Equity Fund	**196,701**
	American Funds	American Balanced Fund Class R-3	**228,977**
	American Funds	American New Perspective Fund Class R-3	**512,354**
*	Prudential	Jennison Small Company Fund Class A	**782,625**
	Janus Henderson	Enterprise Fund Class A	**588,979**
*	Prudential	QMA Mid-Cap Value Fund Class Z	**710,776**
	Putnam	Equity Income Fund Class A	**1,500,421**
	Oppenheimer	International Growth A Fund	**1,803,029**
	Alger	Capital Appreciation Fund Class A	**1,998,490**
	JPMorgan	Small Cap Equity Fund Class A	**261,456**
	Columbia	Contrarian Core Fund Class A	**3,486,748**
	Columbia	Small Cap Value Fund II Class A	**422,784**
	Metropolitan West	Total Return Bond Fund Class M	**2,047,608**
			14,580,059
		Loan Fund:	
*	Participant Loans	Interest at 5.25% to 9.00%	**489,955**
			$ 18,144,917

*Party-in-interest