

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>	
A	This return/report is for: <div style="display: flex; justify-content: space-between;"> <div> ☐ a multiemployer plan </div> <div> ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) </div> </div>
	☒ a single-employer plan <div style="margin-left: 100px;">☐ a DFE (specify) _____</div>
B	This return/report is: <div style="display: flex; justify-content: space-between;"> <div> ☐ the first return/report ☐ an amended return/report </div> <div> ☐ the final return/report ☐ a short plan year return/report (less than 12 months) </div> </div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div style="display: flex; justify-content: space-between;"> <div> ☒ Form 5558 ☐ special extension (enter description) </div> <div> ☐ automatic extension </div> <div> ☐ the DFVC program </div> </div>

Part II	Basic Plan Information —enter all requested information									
1a	Name of plan <u>FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN</u>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1b</td> <td>Three-digit plan number (PN) ▶</td> <td><u>001</u></td> </tr> <tr> <td>1c</td> <td>Effective date of plan</td> <td><u>12/15/2011</u></td> </tr> </table>	1b	Three-digit plan number (PN) ▶	<u>001</u>	1c	Effective date of plan	<u>12/15/2011</u>			
1b	Three-digit plan number (PN) ▶	<u>001</u>								
1c	Effective date of plan	<u>12/15/2011</u>								
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) <u>FIREBIRD RESTAURANT GROUP, LLC</u> <u>1845 WOODALL RODGERS FREEWAY</u> <u>SUITE 1100</u> <u>DALLAS, TX 75201</u>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2b</td> <td>Employer Identification Number (EIN)</td> <td><u>26-1926860</u></td> </tr> <tr> <td>2c</td> <td>Plan Sponsor's telephone number</td> <td><u>972-241-2171</u></td> </tr> <tr> <td>2d</td> <td>Business code (see instructions)</td> <td><u>722511</u></td> </tr> </table>	2b	Employer Identification Number (EIN)	<u>26-1926860</u>	2c	Plan Sponsor's telephone number	<u>972-241-2171</u>	2d	Business code (see instructions)	<u>722511</u>
2b	Employer Identification Number (EIN)	<u>26-1926860</u>								
2c	Plan Sponsor's telephone number	<u>972-241-2171</u>								
2d	Business code (see instructions)	<u>722511</u>								

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2018	ANGIE MARTIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 1160
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 1140 6a(2) 1119 6b 1 6c 18 6d 1138 6e 0 6f 1138 6g 103 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3B 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FIREBIRD RESTAURANT GROUP, LLC	D Employer Identification Number (EIN) 26-1926860	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	9831	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BAIRD CORE PLUS INV - US BANCORP F 39-0281260	0.27%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DLWR SM CAP VAL INST - DELAWARE IN 2005 MARKET STREET PHILADELPHIA, PA 19103	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GLENMEDE SMCP EQ ADV - STATE STREE 04-0025081	0.40%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS INTL GROWTH R5 - INVESCO CANA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NB MDCP GRTH TRUST - STATE STREET 04-0025081	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VRTS C MDCP VAL EQ I - VIRTUS FUND 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.40%	

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
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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:	SCOTT SKIBBIE, INC	b EIN:	27-3523833
c Position:	OWNER		
d Address:	41 WHISPERING PINES CT WINCHESTER, TN 37398	e Telephone:	931-434-6157

Explanation: LEADERSHIP CHANGE

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FIREBIRD RESTAURANT GROUP, LLC</u>	D Employer Identification Number (EIN) <u>26-1926860</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	54055	54252
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	45920	26963
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1405818	1546213
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1505793	1627428

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1505793	1627428
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)	65300	
(C) Others (including rollovers)	2a(1)(C)	10943	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		76243
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	327	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	2103	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2430
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	66929	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		66929
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		178348
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		323950

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	169741	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		169741
f Corrective distributions (see instructions)	2f		751
g Certain deemed distributions of participant loans (see instructions).....	2g		21992
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	9831	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		9831
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		202315

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		121635
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: TJ ADVISORS LLC

(2) EIN: 81-4325266

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:

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.).....

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.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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.)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIREBIRD RESTAURANT GROUP, LLC		D Employer Identification Number (EIN) 26-1926860
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2017 v. 170203		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
WITH
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2017 AND 2016

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Note: Supplemental schedules, other than those listed above, are omitted because of the absence of conditions under which they are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Trustee of
Firebird Restaurant Group, LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Firebird Restaurant Group, LLC 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2017, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, 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 Sections 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 4, which was certified by Fidelity Management Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian held the Plan's investment assets and executed investment transactions. The Plan Administrator has obtained a certification from the custodian as of December 31, 2017, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Report on Supplementary Information

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

Other Matter – 2016 Financial Statements

The financial statements of the Plan as of December 31, 2016, were audited by other auditors. 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 the other auditors not to perform, and they did not perform any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the custodian of the Plan. Their report dated October 3, 2017, indicated that (a) because of the significance of information that they did not audit, they were unable to, and did not express an opinion on the financial statements taken as a whole and (b) the form and content of the information certified by the custodian, were 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.

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

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

TJ Advisors LLC

Dallas, Texas
October 11, 2018

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Assets		
Investments, at fair value:		
Interest bearing cash	\$ 54,252	\$ 54,055
Mutual funds of registered investment companies	<u>1,546,213</u>	<u>1,405,818</u>
Total investments at fair value	1,600,465	1,459,873
Receivables:		
Employee contributions	3,101	2,502
Qualified non-elective contribution	9,406	-
Notes receivable from participants	<u>44,289</u>	<u>45,920</u>
Total receivables	<u>56,796</u>	<u>48,422</u>
Net assets available for benefits	<u><u>\$ 1,657,261</u></u>	<u><u>\$ 1,508,295</u></u>

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

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2017

Additions to Net Assets:

Investment Income:

Net realized and unrealized gains on investments	\$ 178,348
Interest and dividends	66,717
Total Investment Income	<u>245,065</u>

Interest income from notes receivable from participants	2,213
---	-------

Contributions:

Participant	68,401
Qualified non-elective	9,406
Rollover	10,943
Total Contributions	<u>88,750</u>

Total Additions to Net Assets	336,028
-------------------------------	---------

Deductions from Net Assets:

Benefits paid to participants	170,492
Deemed distributions	6,739
Administrative expenses	<u>9,831</u>

Total Deductions from Net Assets	<u>187,062</u>
----------------------------------	----------------

Net Increase in Net Assets Available for Benefits	148,966
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Net Assets Available for Benefits at Beginning of Year	<u>1,508,295</u>
--	------------------

Net Assets Available for Benefits at End of Year	<u><u>\$ 1,657,261</u></u>
--	----------------------------

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

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Firebird Restaurant Group, LLC 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Firebird Restaurant Group, LLC; El Fenix Corporation; El Fenix (Oklahoma), LLC; Firebird Construction, LLC; Sunrise Foods, LLC; Meso Maya, LLC; and Karns Commercial Real Estate, Inc. (collectively the “Company” or “Plan Sponsor”) under Section 401(a) of the Internal Revenue Code (“IRC”), which includes qualified cash or deferred arrangements as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

Substantially all employees of the Company are eligible to participate in the Plan after one year of employment with 1,000 hours of service, provided that they are at least twenty-one years of age. For the purposes of the Company’s discretionary matching and profit-sharing contributions, each covered employee must have completed 1,000 hours of service with the Company during the Plan Year and must be actively employed on the last day of the Plan Year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Plan was adopted to enable eligible employees to defer compensation and share in employer contributions and to save and invest funds for retirement. The Plan was amended and restated on September 21, 2018 to comply with recent legislation and IRS rulings.

Plan Administration

The Plan is administered by the trustee of the Plan. The trustee is appointed by the Company. The duties of the trustee are to oversee the operations of the Plan and to provide for prudent investment of Plan assets. Accordingly, the trustee has been granted discretionary authority concerning investment and management activities. The Plan’s custodian and third party administrator, Fidelity Management Trust Company (the “Custodian”), is responsible for the custody and management of the Plan’s assets.

Contributions

Participants may elect to defer a portion of their pretax annual compensation, as defined in the Plan, subject to the maximum contribution under Section 402(g) of the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other eligible retirement plans. The Company may make contributions to the Plan which includes matching contributions and profit sharing contributions. Discretionary matching contributions are made according to each participant’s salary deferrals. The Company may make additional discretionary profit sharing contributions to the Plan, which are allocated pro rata based on participant compensation, within the limits of Internal Revenue Service Regulations.

Participant Accounts

Each participant's account is credited with 1) the participant’s contribution; 2) any discretionary employer match; 3) an allocation of the Company’s discretionary profit-sharing contribution, if any, on a pro rata basis, and 4) Plan earnings or losses. Allocations of earnings or losses are based on participant account balances. Participant’s accounts are also charged with an allocation of those administrative expenses paid by the Plan, if any.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are vested immediately in their elective contributions and the earnings thereon. Participants are vested in company contributions on a cliff basis, becoming fully vested after three years of service. Participants are considered to have completed a year of service when they served from their commencement date to their commencement date the following year. Participants who leave the Company before they are fully vested in the Company's contributions forfeit their non-vested portion.

Forfeitures

Forfeitures of terminated participant's non-vested accounts are used to pay administrative expenses of the Plan or to reduce the contributions of the Company. At December 31, 2017 and 2016, the balance of forfeited non-vested accounts was \$4,548 and \$4,522, respectively. Forfeitures used to pay Plan administrative expenses or reduce employer contributions for the year ended December 31, 2017 were \$0.

Notes Receivable from Participants

The Plan allows for participants to borrow from his or her account under the Plan. These borrowings must not be greater than 50% of the participant's vested account balance or \$50,000, whichever is less. The interest rate is based on prevailing market conditions and is fixed over the life of the loan. Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2017 and 2016.

Investment Options

Upon enrollment in the Plan, a participant may direct the contributions made to the Plan to any one or more of the investment funds determined at the discretion of the trustee, and in such multiples as the participant prescribes. A participant may change his or her investment direction with respect to future contributions or redirect the investment of his or her account balances at their discretion. Participants are not required to direct investments. To the extent that participants do not direct the investment of their applicable Plan accounts, the participants' accounts will be invested in accordance with the default investment alternatives as established under the Plan.

Payment of Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) will receive a lump-sum distribution equal to the participant's vested account balance if the vested benefit in the Plan does not exceed \$5,000. If the vested benefit in the Plan exceeds \$5,000 then the participant may elect to receive the distribution in either a single lump-sum payment of the participant's entire account balance or a payment of a portion of the participant's account balance. In addition, in-service and hardship distributions are permitted if certain criteria are met.

Plan Earnings

All income or losses of the Plan for each plan year, whether realized or unrealized, are allocated to the participants in proportion to their account balance at the beginning of the plan year in which the expenses are incurred.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Termination of the Plan

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in the Company's contributions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements are as follows:

Basis of Accounting

The financial statements have been prepared under the accrual method in accordance with accounting principles generally accepted in the United States of American ("US GAAP").

Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of statement of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Benefits

Benefits are recorded when paid.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) in the fair value of investments includes realized gains and losses on investments bought and sold, as well as held during the year.

Plan Expenses

Non-settlor Plan expenses are charged to participant accounts. The Plan's expenses consist of custodial fees, recordkeeping fees and audit fees. The Plan Sponsor absorbs expenses related to investment advisory services. The Plan has no obligation to reimburse the Company for expenses paid on its behalf.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Delinquent participant notes are reclassified as distributions based on the terms of the Plan document.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 3 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820 for Fair Value Measurements and Disclosures provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Interest Bearing Cash and Mutual Funds of Registered Investment Companies

Valued at the total market value of the underlying assets provided by the administrator of the Plan and are classified within Level 1 of the valuation hierarchy.

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 its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 3 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Fair Value</u>
Interest bearing cash	\$ 54,252	\$ -	\$ -	\$ 54,252
Mutual funds of registered investment companies	<u>1,546,213</u>	<u>-</u>	<u>-</u>	<u>1,546,213</u>
	<u><u>\$ 1,600,465</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,600,465</u></u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016:

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Fair Value</u>
Interest bearing cash	\$ 54,055	\$ -	\$ -	\$ 54,055
Mutual funds of registered investment companies	<u>1,405,818</u>	<u>-</u>	<u>-</u>	<u>1,405,818</u>
	<u><u>\$ 1,459,873</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,459,873</u></u>

NOTE 4 – FINANCIAL INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN (UNAUDITED)

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the independent auditors not to perform any auditing procedures with respect to information certified as complete and accurate by Fidelity Management Trust Company, the custodian as of December 31, 2017, and for the year ended December 31, 2017, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule. The Plan's investments and participant loans, related investment and interest income and investment and loan transactions, including net appreciation of investments were certified by the custodian as of and for the year ended December 31, 2017.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 5 – TAX STATUS

The Plan has adopted the Fidelity Volume Submitter Defined Contribution Plan. The Internal Revenue Service has issued an opinion letter dated March 31, 2014 stating that the Plan is acceptable under the section 401 of the IRC for use by employers for the benefit of their employees. The Plan is relying on the opinion letter (in accordance with Announcement 2001-77) that the Plan design meets the qualification requirements of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the DOL or IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examination for years prior to 2014.

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

Certain employees of the Company, who may also be participants in the Plan, perform administrative services to the Plan at no cost to the Plan. Certain Plan investments are in the custody of Fidelity Management Trust Company, the custodian of the Plan; and therefore, these transactions qualify as party-in-interest transactions. During 2017, administrative expenses paid to the custodian totaled \$9,831.

NOTE 7 – OPERATIONAL DEFECTS

The Plan Administrator has determined that an operational oversight occurred in 2017 that resulted in a failure to withhold employee elective deferrals. The Company will correct the error in 2018 in accordance with the Employer Plans Compliance Resolution System of the Internal Revenue Service (“IRS”) by making a qualified non-elective employer contribution to the Plan in the amount of \$9,406. The correction is presented as “qualified non-elective” receivable on the statement of net assets available for benefits and “qualified non-elective” contribution on the statement of changes in net assets available for benefits.

NOTE 8 – RISKS AND UNCERTAINTIES

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 participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2017	2016
Net assets available for benefits per Form 5500	\$ 1,627,428	\$ 1,505,793
Participant contributions receivable	3,101	2,502
Employer contributions receivable	9,406	-
Deemed distributions of participant loans	17,326	-
Net assets available for benefits per the financial statements	<u>\$ 1,657,261</u>	<u>\$ 1,508,295</u>

The following is a reconciliation of increase in net assets available for benefits per the Form 5500 to the financial statements for the year ended December 31, 2017.

Net increase in assets available for benefits per Form 5500	\$ 121,635
Participant contributions receivable	3,101
Employer contributions receivable	9,406
Deemed distributions in current year	<u>14,824</u>
Net increase in assets available for benefits per the financial statements	<u>\$ 148,966</u>

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events were evaluated through October 11, 2018, which is the date the financial statements were available to be issued. Through October 11, 2018, no events have occurred subsequent to the year ended December 31, 2017 that would require adjustment to, or disclosure in, the financial statements.

SUPPLEMENTAL SCHEDULE

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN 26-1926860, PLAN # 001
DECEMBER 31, 2017

(a)	(b)	(c)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Interest Bearing Cash		
*	Fidelity	Fidelity Gov Money Mkt Fund	\$ 54,252
	Mutual Funds of Registered Investment Companies		
*	Fidelity	FID FREEDOM 2025	423,584
*	Fidelity	FID FREEDOM 2030	346,284
*	Fidelity	FID FREEDOM 2035	243,068
*	Fidelity	FID FREEDOM 2020	194,884
*	Fidelity	FID FREEDOM 2010	98,829
*	Fidelity	FID FREEDOM 2015	87,399
*	Fidelity	FID FREEDOM 2045	43,304
*	Fidelity	FID FREEDOM 2040	31,863
*	Fidelity	FID FREEDOM 2050	24,722
*	Fidelity	FID CAPITAL & INCOME	9,521
*	Fidelity	FID 500 INDEX PR	7,831
*	Fidelity	FID CONTRAFUND	6,871
	Neuberger Berman	NB MDCP GRTH TRUST	5,329
	Baird	BAIRD CORE PLUS INV	3,382
*	Fidelity	FID US BOND IDX PR	3,323
*	Fidelity	FIDELITY GOVT INCOME	3,284
	Delaware	DLWR SM CAP VAL INST	2,952
*	Fidelity	FID MID CAP IDX PR	2,566
*	Fidelity	FID LARGE CAP STOCK	1,710
*	Fidelity	FID ST TR IDX PR	1,631
	Virtus Fund Advisers	VRTS C MDCP VAL EQ I	866
*	Fidelity	FID SM CAP IDX PR	862
	Glenmede	GLENMEDE SMCP EQ ADV	561
*	Fidelity	FID FREEDOM 2055	554
*	Fidelity	FID EXT MKT IDX PR	518
	Invesco	INVS INTL GROWTH R5	515
*	Participant Loans	Interest rates ranging from 4.25% to 6.25%, maturity dates through August 2022	44,289
			<u>\$ 1,644,754</u>

* A party-in-interest as defined by ERISA
Column (d) cost information omitted for participant directed investments.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
WITH
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2017 AND 2016

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Note: Supplemental schedules, other than those listed above, are omitted because of the absence of conditions under which they are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Trustee of
Firebird Restaurant Group, LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Firebird Restaurant Group, LLC 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2017, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, 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 Sections 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 4, which was certified by Fidelity Management Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian held the Plan's investment assets and executed investment transactions. The Plan Administrator has obtained a certification from the custodian as of December 31, 2017, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Report on Supplementary Information

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

Other Matter – 2016 Financial Statements

The financial statements of the Plan as of December 31, 2016, were audited by other auditors. 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 the other auditors not to perform, and they did not perform any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the custodian of the Plan. Their report dated October 3, 2017, indicated that (a) because of the significance of information that they did not audit, they were unable to, and did not express an opinion on the financial statements taken as a whole and (b) the form and content of the information certified by the custodian, were 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.

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

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

TJ Advisors LLC

Dallas, Texas
October 11, 2018

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Assets		
Investments, at fair value:		
Interest bearing cash	\$ 54,252	\$ 54,055
Mutual funds of registered investment companies	<u>1,546,213</u>	<u>1,405,818</u>
Total investments at fair value	1,600,465	1,459,873
Receivables:		
Employee contributions	3,101	2,502
Qualified non-elective contribution	9,406	-
Notes receivable from participants	<u>44,289</u>	<u>45,920</u>
Total receivables	<u>56,796</u>	<u>48,422</u>
Net assets available for benefits	<u><u>\$ 1,657,261</u></u>	<u><u>\$ 1,508,295</u></u>

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

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2017

Additions to Net Assets:

Investment Income:

Net realized and unrealized gains on investments	\$ 178,348
Interest and dividends	66,717
Total Investment Income	<u>245,065</u>

Interest income from notes receivable from participants	2,213
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Contributions:

Participant	68,401
Qualified non-elective	9,406
Rollover	10,943
Total Contributions	<u>88,750</u>

Total Additions to Net Assets	336,028
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Deductions from Net Assets:

Benefits paid to participants	170,492
Deemed distributions	6,739
Administrative expenses	<u>9,831</u>

Total Deductions from Net Assets	<u>187,062</u>
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Net Increase in Net Assets Available for Benefits	148,966
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Net Assets Available for Benefits at Beginning of Year	<u>1,508,295</u>
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Net Assets Available for Benefits at End of Year	<u><u>\$ 1,657,261</u></u>
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The notes to financial statements are an integral part of these statements.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Firebird Restaurant Group, LLC 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Firebird Restaurant Group, LLC; El Fenix Corporation; El Fenix (Oklahoma), LLC; Firebird Construction, LLC; Sunrise Foods, LLC; Meso Maya, LLC; and Karns Commercial Real Estate, Inc. (collectively the “Company” or “Plan Sponsor”) under Section 401(a) of the Internal Revenue Code (“IRC”), which includes qualified cash or deferred arrangements as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

Substantially all employees of the Company are eligible to participate in the Plan after one year of employment with 1,000 hours of service, provided that they are at least twenty-one years of age. For the purposes of the Company’s discretionary matching and profit-sharing contributions, each covered employee must have completed 1,000 hours of service with the Company during the Plan Year and must be actively employed on the last day of the Plan Year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Plan was adopted to enable eligible employees to defer compensation and share in employer contributions and to save and invest funds for retirement. The Plan was amended and restated on September 21, 2018 to comply with recent legislation and IRS rulings.

Plan Administration

The Plan is administered by the trustee of the Plan. The trustee is appointed by the Company. The duties of the trustee are to oversee the operations of the Plan and to provide for prudent investment of Plan assets. Accordingly, the trustee has been granted discretionary authority concerning investment and management activities. The Plan’s custodian and third party administrator, Fidelity Management Trust Company (the “Custodian”), is responsible for the custody and management of the Plan’s assets.

Contributions

Participants may elect to defer a portion of their pretax annual compensation, as defined in the Plan, subject to the maximum contribution under Section 402(g) of the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other eligible retirement plans. The Company may make contributions to the Plan which includes matching contributions and profit sharing contributions. Discretionary matching contributions are made according to each participant’s salary deferrals. The Company may make additional discretionary profit sharing contributions to the Plan, which are allocated pro rata based on participant compensation, within the limits of Internal Revenue Service Regulations.

Participant Accounts

Each participant's account is credited with 1) the participant’s contribution; 2) any discretionary employer match; 3) an allocation of the Company’s discretionary profit-sharing contribution, if any, on a pro rata basis, and 4) Plan earnings or losses. Allocations of earnings or losses are based on participant account balances. Participant’s accounts are also charged with an allocation of those administrative expenses paid by the Plan, if any.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are vested immediately in their elective contributions and the earnings thereon. Participants are vested in company contributions on a cliff basis, becoming fully vested after three years of service. Participants are considered to have completed a year of service when they served from their commencement date to their commencement date the following year. Participants who leave the Company before they are fully vested in the Company's contributions forfeit their non-vested portion.

Forfeitures

Forfeitures of terminated participant's non-vested accounts are used to pay administrative expenses of the Plan or to reduce the contributions of the Company. At December 31, 2017 and 2016, the balance of forfeited non-vested accounts was \$4,548 and \$4,522, respectively. Forfeitures used to pay Plan administrative expenses or reduce employer contributions for the year ended December 31, 2017 were \$0.

Notes Receivable from Participants

The Plan allows for participants to borrow from his or her account under the Plan. These borrowings must not be greater than 50% of the participant's vested account balance or \$50,000, whichever is less. The interest rate is based on prevailing market conditions and is fixed over the life of the loan. Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2017 and 2016.

Investment Options

Upon enrollment in the Plan, a participant may direct the contributions made to the Plan to any one or more of the investment funds determined at the discretion of the trustee, and in such multiples as the participant prescribes. A participant may change his or her investment direction with respect to future contributions or redirect the investment of his or her account balances at their discretion. Participants are not required to direct investments. To the extent that participants do not direct the investment of their applicable Plan accounts, the participants' accounts will be invested in accordance with the default investment alternatives as established under the Plan.

Payment of Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) will receive a lump-sum distribution equal to the participant's vested account balance if the vested benefit in the Plan does not exceed \$5,000. If the vested benefit in the Plan exceeds \$5,000 then the participant may elect to receive the distribution in either a single lump-sum payment of the participant's entire account balance or a payment of a portion of the participant's account balance. In addition, in-service and hardship distributions are permitted if certain criteria are met.

Plan Earnings

All income or losses of the Plan for each plan year, whether realized or unrealized, are allocated to the participants in proportion to their account balance at the beginning of the plan year in which the expenses are incurred.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Termination of the Plan

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in the Company's contributions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements are as follows:

Basis of Accounting

The financial statements have been prepared under the accrual method in accordance with accounting principles generally accepted in the United States of American ("US GAAP").

Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of statement of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Benefits

Benefits are recorded when paid.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) in the fair value of investments includes realized gains and losses on investments bought and sold, as well as held during the year.

Plan Expenses

Non-settlor Plan expenses are charged to participant accounts. The Plan's expenses consist of custodial fees, recordkeeping fees and audit fees. The Plan Sponsor absorbs expenses related to investment advisory services. The Plan has no obligation to reimburse the Company for expenses paid on its behalf.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Delinquent participant notes are reclassified as distributions based on the terms of the Plan document.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 3 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820 for Fair Value Measurements and Disclosures provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Interest Bearing Cash and Mutual Funds of Registered Investment Companies

Valued at the total market value of the underlying assets provided by the administrator of the Plan and are classified within Level 1 of the valuation hierarchy.

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 its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 3 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Fair Value</u>
Interest bearing cash	\$ 54,252	\$ -	\$ -	\$ 54,252
Mutual funds of registered investment companies	<u>1,546,213</u>	<u>-</u>	<u>-</u>	<u>1,546,213</u>
	<u><u>\$ 1,600,465</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,600,465</u></u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016:

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Fair Value</u>
Interest bearing cash	\$ 54,055	\$ -	\$ -	\$ 54,055
Mutual funds of registered investment companies	<u>1,405,818</u>	<u>-</u>	<u>-</u>	<u>1,405,818</u>
	<u><u>\$ 1,459,873</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,459,873</u></u>

NOTE 4 – FINANCIAL INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN (UNAUDITED)

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the independent auditors not to perform any auditing procedures with respect to information certified as complete and accurate by Fidelity Management Trust Company, the custodian as of December 31, 2017, and for the year ended December 31, 2017, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule. The Plan's investments and participant loans, related investment and interest income and investment and loan transactions, including net appreciation of investments were certified by the custodian as of and for the year ended December 31, 2017.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 5 – TAX STATUS

The Plan has adopted the Fidelity Volume Submitter Defined Contribution Plan. The Internal Revenue Service has issued an opinion letter dated March 31, 2014 stating that the Plan is acceptable under the section 401 of the IRC for use by employers for the benefit of their employees. The Plan is relying on the opinion letter (in accordance with Announcement 2001-77) that the Plan design meets the qualification requirements of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the DOL or IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examination for years prior to 2014.

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

Certain employees of the Company, who may also be participants in the Plan, perform administrative services to the Plan at no cost to the Plan. Certain Plan investments are in the custody of Fidelity Management Trust Company, the custodian of the Plan; and therefore, these transactions qualify as party-in-interest transactions. During 2017, administrative expenses paid to the custodian totaled \$9,831.

NOTE 7 – OPERATIONAL DEFECTS

The Plan Administrator has determined that an operational oversight occurred in 2017 that resulted in a failure to withhold employee elective deferrals. The Company will correct the error in 2018 in accordance with the Employer Plans Compliance Resolution System of the Internal Revenue Service (“IRS”) by making a qualified non-elective employer contribution to the Plan in the amount of \$9,406. The correction is presented as “qualified non-elective” receivable on the statement of net assets available for benefits and “qualified non-elective” contribution on the statement of changes in net assets available for benefits.

NOTE 8 – RISKS AND UNCERTAINTIES

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 participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2017	2016
Net assets available for benefits per Form 5500	\$ 1,627,428	\$ 1,505,793
Participant contributions receivable	3,101	2,502
Employer contributions receivable	9,406	-
Deemed distributions of participant loans	17,326	-
Net assets available for benefits per the financial statements	<u>\$ 1,657,261</u>	<u>\$ 1,508,295</u>

The following is a reconciliation of increase in net assets available for benefits per the Form 5500 to the financial statements for the year ended December 31, 2017.

Net increase in assets available for benefits per Form 5500	\$ 121,635
Participant contributions receivable	3,101
Employer contributions receivable	9,406
Deemed distributions in current year	<u>14,824</u>
Net increase in assets available for benefits per the financial statements	<u>\$ 148,966</u>

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events were evaluated through October 11, 2018, which is the date the financial statements were available to be issued. Through October 11, 2018, no events have occurred subsequent to the year ended December 31, 2017 that would require adjustment to, or disclosure in, the financial statements.

SUPPLEMENTAL SCHEDULE

FIREBIRD RESTAURANT GROUP, LLC 401(K) PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN 26-1926860, PLAN # 001
DECEMBER 31, 2017

(a)	(b)	(c)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Interest Bearing Cash		
*	Fidelity	Fidelity Gov Money Mkt Fund	\$ 54,252
	Mutual Funds of Registered Investment Companies		
*	Fidelity	FID FREEDOM 2025	423,584
*	Fidelity	FID FREEDOM 2030	346,284
*	Fidelity	FID FREEDOM 2035	243,068
*	Fidelity	FID FREEDOM 2020	194,884
*	Fidelity	FID FREEDOM 2010	98,829
*	Fidelity	FID FREEDOM 2015	87,399
*	Fidelity	FID FREEDOM 2045	43,304
*	Fidelity	FID FREEDOM 2040	31,863
*	Fidelity	FID FREEDOM 2050	24,722
*	Fidelity	FID CAPITAL & INCOME	9,521
*	Fidelity	FID 500 INDEX PR	7,831
*	Fidelity	FID CONTRAFUND	6,871
	Neuberger Berman	NB MDCP GRTH TRUST	5,329
	Baird	BAIRD CORE PLUS INV	3,382
*	Fidelity	FID US BOND IDX PR	3,323
*	Fidelity	FIDELITY GOVT INCOME	3,284
	Delaware	DLWR SM CAP VAL INST	2,952
*	Fidelity	FID MID CAP IDX PR	2,566
*	Fidelity	FID LARGE CAP STOCK	1,710
*	Fidelity	FID ST TR IDX PR	1,631
	Virtus Fund Advisers	VRTS C MDCP VAL EQ I	866
*	Fidelity	FID SM CAP IDX PR	862
	Glenmede	GLENMEDE SMCP EQ ADV	561
*	Fidelity	FID FREEDOM 2055	554
*	Fidelity	FID EXT MKT IDX PR	518
	Invesco	INVS INTL GROWTH R5	515
*	Participant Loans	Interest rates ranging from 4.25% to 6.25%, maturity dates through August 2022	44,289
			<u>\$ 1,644,754</u>

* A party-in-interest as defined by ERISA
Column (d) cost information omitted for participant directed investments.