Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1982

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)

MADELAINE CHOCOLATE NOVELTIES, INC.

96-03 BEACH CHANNEL DRIVE
ROCKAWAY BEACH, NY 11693

2b Employer Identification Number (EIN)
11-1844700

2c Plan Sponsor's telephone number
718-945-1500

2d Business code (see instructions)
311300

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.	10/15/2018	NORMAN GOLD
	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

3a Plan administrator's name and address ☐ Same as Plan Sponsor

MADELAINE CHOCOLATE NOVELTIES, INC.

96-03 BEACH CHANNEL DRIVE
ROCKAWAY BEACH, NY 11693

3b Administrator's EIN: 11-1844700

3c Administrator's telephone number: 718-945-1500

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**	289
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	116
a(2) Total number of active participants at the end of the plan year	**6a(2)**	118
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	175
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	293
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	293
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1B 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	☐ Insurance	**(1)**	☐ Insurance
(2)	☐ Code section 412(e)(3) insurance contracts	**(2)**	☐ Code section 412(e)(3) insurance contracts
(3)	☒ Trust	**(3)**	☒ Trust
(4)	☐ General assets of the sponsor	**(4)**	☐ General assets of the sponsor

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

a Pension Schedules

- **(1)** ☒ **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)** ☐ 0 **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_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
MADELAINE CHOCOLATE NOVELTIES, INC.

D Employer Identification Number (EIN)
11-1844700

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017

2 Assets:

a Market value	**2a**	1612006
b Actuarial value	**2b**	1612006

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	173	807425	807425
c For active participants	125	1453038	1456305
d Total	298	2260463	2263730

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.03 %
6 Target normal cost	**6**	40897

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary	10/12/2018 Date
WILLIAM E. BUCKHEIT, F.C.A. Type or print name of actuary	17-03076 Most recent enrollment number
SENTINEL BENEFITS GROUP, LLC Firm name	516-333-2800 Telephone number (including area code)
538 BROADHOLLOW ROAD MELVILLE, NY 11747 Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	11278
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	11278
10	Interest on line 9 using prior year's actual return of 4.51 %	0	509
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		9252
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.21%		575
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		9827
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11787

Part III Funding Percentages

14	Funding target attainment percentage	14	70.68%
15	Adjusted funding target attainment percentage	15	70.68%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	67.18%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/10/2017	43000	0			
05/11/2017	43000	0			
08/11/2017	43000	0			
11/13/2017	43000	0			
02/12/2018	43000	0			
			Totals ► 18(b)	215000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	207088

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.16%	5.72%	6.48%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	40897
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	663511	161846
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	202743

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	202743
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	207088

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	4345
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

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

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

A Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
MADELAINE CHOCOLATE NOVELTIES, INC.

D Employer Identification Number (EIN)
11-1844700

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

MORGAN STANLEY SMITH BARNEY

ONE PENN PLAZA
43RD FLOOR
NEW YORK, NY 10119

(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?
28	NONE	10209	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
MADELAINE CHOCOLATE NOVELTIES, INC.

D Employer Identification Number (EIN)
11-1844700

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	40000	43000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	17344	64301
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1548436	1827237
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	6522	1818

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	1612302	1936356
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	1612302	1936356

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)**	215000	
	(B) Participants	**2a(1)(B)**		
	(C) Others (including rollovers)	**2a(1)(C)**		
	(2) Noncash contributions	**2a(2)**		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		215000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	10	
	(B) U.S. Government securities	**2b(1)(B)**		
	(C) Corporate debt instruments	**2b(1)(C)**		
	(D) Loans (other than to participants)	**2b(1)(D)**		
	(E) Participant loans	**2b(1)(E)**		
	(F) Other	**2b(1)(F)**		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		10
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**		
	(B) Common stock	**2b(2)(B)**		
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	93866	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		93866
	(3) Rents	**2b(3)**		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	493496	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	499827	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		-6331
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	139910	
	(B) Other	**2b(5)(B)**		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		139910

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		442455
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	108192	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		108192
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	10209	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		10209
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		118401
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		324054
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] 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 [X] No

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

(1) Name: RAINES AND FISCHER, LLP **(2)** EIN: 13-3217649

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4079458. (See instructions.)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

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

A Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
MADELAINE CHOCOLATE NOVELTIES, INC.

D Employer Identification Number (EIN)
11-1844700

Part I Distributions

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

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

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

EIN(s): 11-6422970

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** 1

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 0.0% 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):

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN

Financial Statements as of
December 31, 2017 and 2016, and for
the Year Ended December 31, 2017
and Supplemental Schedules as of December 31, 2017
Together With Independent Auditor's Report

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN

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RAINES AND FISCHER LLP CERTIFIED PUBLIC ACCOUNTANTS

555 FIFTH AVENUE
9TH FLOOR
NEW YORK, NY 10017

TEL. 212 953 9200
FAX. 212 953 9366

Independent Auditor's Report

To the Administrative Committee of
Madelaine Chocolate Novelties Inc. Union Pension Plan:

Report on the Financial Statements

We have audited the accompanying financial statements of Madelaine Chocolate Novelties Inc. Union Pension Plan, which comprise the statement of net assets available for benefits and of accumulated plan benefits as of December 31, 2017 and 2016, and the related statements of changes in net assets available for benefits and of changes in accumulated plan 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair representation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of Madelaine Chocolate Novelties Inc. Union Pension Plan as of December 31, 2017 and 2016, and the changes in its financial status for the years ended then in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion of the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year) and Reportable Transactions as of December 31, 2017 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing procedures generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



New York, New York
October 15, 2018

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Statements of Net Assets Available for Benefits
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Investments, at fair value		
Marketable Securities - Mutual Funds	$ 1,827,237	$ 1,548,436
Money Market Accounts	64,301	17,344
Employer contributions receivable	43,000	40,000
Loans & Exchanges	1,818	6,522
Total Assets	1,936,356	1,612,302
LIABILITIES		
Liabilities:		
Total Liabilities	-	-
Net assets available for benefits	$ 1,936,356	$ 1,612,302

See accompanying notes to the financial statements.

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Statement of Accumulated Plan Benefits
December 31, 2017 and December 31, 2016

	2017	2016
Actuarial Present Value of Accumulated Plan Benefits:		
Vested Benefits		
Participants currently receiving payments	$ -	$ -
Other Participants	1,576,219	1,511,670
Nonvested Benefits	9,439	-
Total Actuarial Present Value of Accumulated Plan Benefits	$ 1,585,658	$ 1,511,670

See accompanying notes to the financial statements.

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2017

	2017
ADDITIONS TO ASSETS	
Investment income:	
Interest	$ 10
Dividends	93,866
Net appreciation/(depreciation) in fair value of investments	133,579
	227,455
Contributions:	
Employer contributions	215,000
Employee contributions	-
	215,000
Total additions	442,455
DEDUCTIONS FROM ASSETS	
Benefits paid to participants	108,192
Administrative expenses	10,209
Total deductions	118,401
Net increase	324,054
Net assets available for benefits, beginning of year	1,612,302
Net assets available for benefits, end of year	$ 1,936,356

See accompanying notes to the financial statements.

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Statement of Changes in Accumulated Plan Benefits
Year Ended December 31, 2017

	2017
Actuarial Present Value of Accumulated Plan Benefits at beginning of year:	$ 1,511,670
Increase (decrease) during the year attributable to:	
Benefits Paid	(108,192)
Benefits Accumulated	68,805
Decrease in Discount Period	113,375
Net increase (decrease)	73,988
Actuarial Present Value of Accumulated Plan Benefits at End of Year	$ 1,585,658

See accompanying notes to the financial statements.

(1) Description of Plan

The following brief description of Madelaine Chocolate Novelties, Inc. Union Pension Plan ("the Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

The Plan is a defined benefit plan covering the union employees of Madelaine Chocolate Novelties, Inc. The Plan is noncontributory on the part of the employees and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Eligible employees participate in the Plan on the entry date (January 1) nearest completion of twelve months of continuous employment with the Company and attainment of age 21.

Upon termination of employment for any reason other than retirement, death or disability, participants are entitled to the following vested percentage of their accrued benefit:

Years of Service	Vested Percentage
Less than 5 years	0
5	100

Retirement Benefit:

Subject to the top heavy provisions and those governing limitations on benefits, each Participant shall be eligible to retire upon attaining his or her Normal Retirement Age and shall thereafter be entitled to receive a monthly Normal Form of Retirement Income equal to eight dollars and forty cents ($8.40) multiplied by his or her full Years of Service to a maximum of twenty-five (25) years: such benefit to be reduced by any monthly pension payable by the Pension Benefit Guaranty Corporation.

The monthly benefit of each Participant shall not be less than the largest periodic benefit that would have been payable to the Participant upon separation from Service at or prior to Normal Retirement Age under the Plan exclusive of Social Security supplements, premiums on disability or term insurance, and the value of Disability benefits not in excess of the Normal Retirement Benefit. For purposes of comparing periodic benefits in the same form, commencing prior to and at Normal Retirement Age, the greater benefit is determined by converting the benefit payable prior to Normal Retirement Age into the same form of annuity benefit payable at Normal Retirement Age and comparing the amount of such annuity payments.

Benefits shall be payable in the normal form or the Actuarial Equivalent thereof or in one of the optional forms of payment permitted by the Plan.

The nonvested portion of any employee's accrued benefits is used to reduce the Company's contribution for future plan years.

(1) Description of Plan (continued)

Upon retirement, the employee is entitled to a normal retirement pension consisting of a monthly annuity for life or the employee may elect one of the following methods of benefit payment.

(a) A lump sum payment;

(b) A joint and survivor annuity for the life of the employee and for the life of another person, providing a survivor annuity which is either 50% or 100% of the amount of the employee's annuity;

(c) A period certain and continuous annuity based upon the employee's life expectancy, as of his income commencement date, providing the income to continue to the participant's beneficiary should his death occur during the period certain.

(d) Installments, providing periodic income to the participant's and/or beneficiary of varying amount, over a period of years.

Death Benefits:

Death benefits are paid to the employee's beneficiary in accordance with the form of benefit payment elected by the employee at retirement. Death benefits paid to the eligible spouse of any employee who dies before retirement equal 50% of the actuarial equivalent of the accrued benefit determined as of the date of death.

Forfeited Accounts:

As of December 31, 2017 and 2016, forfeited nonvested accounts totaled $-0- for each respective year.

(2) Summary of Significant Accounting Policies

Basis of Accounting:

The accompanying financial statements of the Plan are prepared under the accrual method of accounting as prescribed by generally accepted accounting principles.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

(2) Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value as determined by the trustee using quoted market prices. Refer to Note 5, Investments, for details on inputs, valuation techniques and fair value measurement within the fair value hierarchy.

Net appreciation or depreciation in fair value investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in the fair market value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represent the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

Purchases and sales of securities are recorded on a trade-date basis. Interest Income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits:

Benefits are recorded when paid by the Plan.

Operating Expenses:

All expenses of the plan other than direct investment expenses are paid by the Company.

Actuarial Present Value of Accumulated Plan Benefits:

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

Benefits payable under all circumstances - retirement, death and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability (by means of decrements such as for death, withdrawal, or retirement) between the valuation date and the expected date of payment.

(2) Summary of Significant Accounting Policies (continued)

Actuarial Cost Method - Aggregate:

Under the Pension Protection Act (PPA) of 2006, a new funding method is mandatory under Internal Revenue Code Section 430(a). The Company's annual Minimum Required Contribution is the sum of:

(a) Target Normal Cost – the actuarial present value of benefits expected to be earned by active participants in the current year PLUS
(b) Shortfall Amortization Payment – (i) the excess, if any, of the actuarial present value of benefits already earned by all participants over (ii) the actuarial value of plan assets, amortized over seven (7) plan years.

Rate of Investment Return - Under PPA, segmented interest rates are mandatory as defined under Internal Revenue Code Section 430 (h)(2). For purposes of accumulated plan benefits, the interest rates are defined in the plan as 7.5%.

Retirement Age - It is assumed that normal retirements will occur in the first month coincident with or following attainment of the later of age 65 and 5 years of participation

Rates of Mortality - Under PPA, new mandatory mortality tables are required, based on the Applicable Mortality tables for the Plan Year. Separate rates apply for Males and Females, for pre- retirement and post-retirement years. Lump sum payments are based on the Applicable Unisex Mortality Table for the Plan Year. For purposes of accumulated plan benefits, the mortality table is defined as 1971 GAM.

(3) Funding Policy

The Company contributes on an annual basis such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan members. In addition, all expenses incurred in the administration of the Plan are paid by the Company.

The yield on investments of the Plan serves to reduce future contributions that would otherwise be required to provide for the defined level of benefits under the Plan. Company contributions to 1999 met the minimum funding requirements of ERISA. Although it has not expressed any intention to do so, the Company has the right, under the Plan, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

(4) Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

(a) Benefits attributable to employee contributions, if any, taking into account those paid out before termination.

(b) Annuity benefits under the Plan which former employees or their beneficiaries have been receiving for at least three years, or that employees are eligible to retire for that three-year period would have been receiving if they had retired with benefits under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

(c) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations (discussed below).

(d) All other vested benefits (that is, vested benefits not insured by the PBGC).

(e) All nonvested benefits.

The PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. The PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination subject to a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

(4) Plan Termination (continued)

Whether all participants receive their benefits should the Plan terminate at some future time, will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

(5) Investments

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. Fair value is as defined in by generally accepted accounting principles as 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.

Generally accepted accounting principles establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available.

Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the partnership. Unobservable inputs reflect the partnership's assumptions about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

This hierarchy consists of three broad levels:

Level 1 - Inputs consist of unadjusted quoted prices in active markets for identical assets.

Level 2 – Valuations based on quoted prices in markets that are either not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable and not corroborated by market data.

An asset'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.

(5) Investments (continued)

The tables below present the balances of assets measured at fair value on a recurring basis by level within the hierarchy.

	Fair value	Quoted prices in active markets for identical assets (Level 1)	Observable inputs, direct and indirect (Level 2)	Significant unobservable inputs (Level 3)
December 31, 2017				
Mutual funds	$ 1,824,327	1,824,327	-	-
Money market accounts	64,301	64,301	-	-
Total	$ 1,888,628	$ 1,888,628	$ -	$ -
December 31, 2016				
Mutual funds	$ 1,548,436	1,548,436	-	-
Money market funds	17,344	17,344	-	-
Total	$ 1,565,780	$ 1,565,780	$ -	$ -

The fair value of money market and mutual funds are based on quoted net asset values of the shares held by the Plan at year-end. Each fund determines its share price or net asset value (NAV) daily.

(6) Tax Status

The United States Treasury Department advised on July 28, 1996 that the Plan constitutes a qualified plan under Section 1.401-1(b) (3) of the Internal Revenue Code. Accordingly, income of the Plan is exempt from federal taxes under the provisions of Section 501(a). Subsequently, on August 23, 2002, the plan as restated for GUST was submitted to the Internal Revenue Service for a determination letter. The IRS issued a favorable determination letter dated April 30, 2003.

Accounting principles in the United States require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain tax position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2014.

(6) Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of the accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimated and assumptions in the near term would be material to the financial statements.

(7) Evaluation of Subsequent Events

The Plan has evaluated subsequent events through October 15, 2018 the date which the financial statements were available to be issued and found no items requiring further disclosure.

SUPPLEMENTAL SCHEDULES

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
EIN: 11-1844700
Plan #: 002
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2017

(a)	(b)Identity of issuer, borrowor, lessor or similar party	(c)Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d)Cost*	(e)Current Value
	American Europacific Growth Fund	5785.861 shs of mutual fund	$ 287,328	$ 324,240
	Artisan Midcap Value	2487.619 shs of mutual fund	57,554	56,419
	Blackrock Hi Yield Bd	9369.884 shs of mutual fund	73,365	73,085
	Blackrock InFlat Prot Bond	6858.292 shs of mutual fund	74,444	73,452
	Blackrock Low Dur Bodn	22764.023 shs of mutual fund	220,461	218,079
	Davis New York Venture	5938.975 shs of mutual fund	206,212	207,864
	Delaware Smallcap	5938.975 shs of mutual fund	50,597	55,698
	Hartford Schroder	7621.502 shs of mutual fund	96,131	126,822
	Ivy Mid Cap Growth	2256.621 shs of mutual fund	50,799	55,648
	Mainstay Large Cap Growth Fund	20484.724 shs of mutual fund	208,633	198,907
	Matthews Asian Japan	1495.065 shs of mutual fund	31,468	36,061
	PIMCO Short Term	12901.937 shs of mutual fund	125,954	127,342
	PIMCO Total Return Fund	21260.832 shs of mutual fund	219,112	218,349
	T Rowe Price QM SM CP	1584.134 shs of mutual fund	51,448	55,271
	Morgan Stanley Bank, N.A.	Cash equivalent	64,301	64,301
		Total	$ 1,817,807	$ 1,891,538

See accompanying notes to the financial statements.

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Schedule H, line 4j - Schedule of Reportable Transactions
December 31, 2017

Disclosure of Transactions

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with transaction	(G) Cost of Asset	(h) Current Value of Asset on transaction Date	(i)Net gain or (loss)
Morgan Stanley	Public Mutual Funds	$ 5,099	$ 5,583	NA	NA	$ 5,099		$ 484
		205,142	202,946	NA	NA	205,142		(2,195)
		289,586	284,967	NA	NA	289,586		(4,620)
		$ 499,827	$493,496			$ 499,827		$ (6,331)
					Total Current Value of Asset On Transaction Date		$ 1,827,237	

See accompanying notes to the financial statements.

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 To 4		5 To 9		10 To 14		15 To 19		20 To 24		25 To 29		30 To 34		35 To 39		40 & Up	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	2	0	1	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	2	0	1	0	0	0	4	0	1	0	0	0	0	0	0	0	0	0
45 to 49	0	0	2	0	0	0	4	0	3	0	3	0	1	0	0	0	0	0	0	0
50 to 54	0	0	0	0	1	0	6	0	5	0	5	0	3	0	2	0	0	0	0	0
55 to 59	0	0	1	0	2	0	4	0	9	0	3	0	7	0	2	0	2	0	0	0
60 to 64	0	0	1	0	2	0	1	0	7	0	4	0	3	0	3	0	0	0	1	0
65 to 69	0	0	0	0	0	0	4	0	0	0	2	0	3	0	3	0	2	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	2	0	3	0	2	0	0	0

Name of plan: MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Plan number: 002
Plan sponsor's name: MADELAINE CHOCOLATE NOVELTIES, INC.
EIN: 11-1844700

Statement of Actuarial Assumptions

Target Assumptions:

Male Nonannuitant:	2017 Nonannuitant Male
Female Nonannuitant:	2017 Nonannuitant Female
Male Annuitant:	2017 Annuitant Male
Female Annuitant:	2017 Annuitant Female
Applicable months from valuation month:	0
Probability of lump sum:	0.00%
Use pre-retirement mortality:	Yes

Options:

Use optional combined mortality table for small plans:	No
Use discount rate transition:	No
Lump sums use proposed regulations:	Yes

Actuarial Equivalent Floor

Stability period:	plan year
Lookback months:	2
Nonannuitant:	2017 Applicable
Annuitant:	2017 Applicable

	1st	2nd	3rd
Segment rates:	1.57	3.77	4.73
Final rates:	4.16	5.72	6.48
Override:	0.00	0.00	0.00
Effective Interest Rate:		6.03	

	1st	2nd	3rd
Current:	1.79	3.80	4.71
Override:	0.00	0.00	0.00

Salary Scale

Male:	0.00%
Female:	0.00%

Withdrawal

Male:	T-5 Only
Female:	T-5 Only

Withdrawal-Select

Male:	N/A
Female:	N/A

Early Retirement Rates

Male:	N/A
Female:	N/A

Subsidized Early Retirement Rates

Male:	N/A
Female:	N/A

Late Retirement Rates

Male:	N/A
Female:	N/A

	Marriage Probability	Setback
Male:	100.00%	-4
Female:	100.00%	
Expense loading:	0.00%	

Disability Rates

Male:	N/A
Female:	N/A

	Mortality	Setback
Male:	N/A	0
Female:	N/A	0

Name of Plan: MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST
Plan Sponsor's EIN: 11-1844700
Plan Number: 002

Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▸ **Complete all entries in accordance with the instructions to the Form 5500.**	**2017** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST
ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI

1b Three-digit plan number (PN) ▸ 002

1c Effective date of plan 01/01/1982 YYYY-MM-DD

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)
ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI
MADELAINE CHOCOLATE NOVELTIES, INC
D/B/A ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI
ABCDEFGHI
c/o ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDEFGHI
96-03 BEACH CHANNEL DRIVE
123456789 ABCDEFGHI ABCDEFGHI ABCDE
123456789 ABCDEFGHI ABCDEFGHI ABCDE
ROCKAWAY BEACH NY 11693
CITYEFGHI ABCDEFGHI AB, ST 012345678901
UK

2b Employer Identification Number (EIN) 11-0124347567 8

2c Plan Sponsor's telephone number 718-9234-5167089

2d Business code (see instructions) 311312345

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	Norman Gold	YYYY-MM-DD	Norman Gold ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDE
	Signature of plan administrator	Date 10/15/18	Enter name of individual signing as plan administrator
SIGN HERE		YYYY-MM-DD	ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		YYYY-MM-DD	ABCDEFGHI ABCDEFGHI ABCDEFGHI ABCDE
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1982

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)

MADELAINE CHOCOLATE NOVELTIES, INC.

96-03 BEACH CHANNEL DRIVE

ROCKAWAY BEACH NY 11693

2b Employer Identification Number (EIN) 11-1844700

2c Plan Sponsor's telephone number 718-945-1500

2d Business code (see instructions) 311300

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			Norman Gold
	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

3a Plan administrator's name and address ☐ Same as Plan Sponsor

MADELAINE CHOCOLATE NOVELTIES, INC.

96-03 BEACH CHANNEL DRIVE

ROCKAWAY BEACH NY 11693

3b Administrator's EIN: 11-1844700

3c Administrator's telephone number: 718-945-1500

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**	289
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	116
a(2) Total number of active participants at the end of the plan year	**6a(2)**	118
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	175
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	293
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	293
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1B 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)		**9b** Plan benefit arrangement (check all that apply)	
(1) Insurance	☐	**(1)** Insurance	☐
(2) Code section 412(e)(3) insurance contracts	☐	**(2)** Code section 412(e)(3) insurance contracts	☐
(3) Trust	☒	**(3)** Trust	☒
(4) General assets of the sponsor	☐	**(4)** General assets of the sponsor	☐

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

a Pension Schedules

- **(1)** ☒ **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_____

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
Schedule H, line 4j - Schedule of Reportable Transactions
December 31, 2017

Disclosure of Transactions

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with transaction	(G) Cost of Asset	(h) Current Value of Asset on transaction Date	(i)Net gain or (loss)
Morgan Stanley	Public Mutual Funds	$ 5,099	$ 5,583	NA	NA	$ 5,099		$ 484
		205,142	202,946	NA	NA	205,142		(2,195)
		289,586	284,967	NA	NA	289,586		(4,620)
		$ 499,827	$493,496			$ 499,827		$ (6,331)
					Total Current Value of Asset On Transaction Date		$ 1,827,237	

See accompanying notes to the financial statements.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ File as an attachment to Form 5500 or 5500-SF.

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
MADELAINE CHOCOLATE NOVELTIES, INC.

D Employer Identification Number (EIN)
11-1844700

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017

2 Assets:

a Market value	**2a**	1,612,006
b Actuarial value	**2b**	1,612,006

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	173	807,425	807,425
c For active participants	125	1,453,038	1,456,305
d Total	298	2,260,463	2,263,730

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.03%
6 Target normal cost	**6**	40,897

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

WEB

10/12/2018

Signature of actuary — Date

WILLIAM E. BUCKHEIT, F.C.A.

1703076

Type or print name of actuary — Most recent enrollment number

SENTINEL BENEFITS GROUP, LLC

516-333-2800

Firm name — Telephone number (including area code)

538 BROADHOLLOW ROAD

MELVILLE NY 11747

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	11,278
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	11,278
10	Interest on line 9 using prior year's actual return of 4.51%	0	509
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		9,252
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.21%		575
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		9,827
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11,787

Part III Funding Percentages

14	Funding target attainment percentage	14	70.68%
15	Adjusted funding target attainment percentage	15	70.68%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	67.18%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/10/2017	43,000	0			
05/11/2017	43,000	0			
08/11/2017	43,000	0			
11/13/2017	43,000	0			
02/12/2018	43,000	0			
			Totals ► 18(b)	215,000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	207,088

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.16 %	5.72 %	6.48%	

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	40,897
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	663,511	161,846
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	202,743

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	36	202,743
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	207,088
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	4,345
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

Attachment to 2017 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name: Madelaine Chocolate Novelties, Inc Union Pension Plan Trust EIN: 11-1844700
Plan Sponsor's Name: Madelaine Chocolate Novelties, Inc PN: 002

The weighted average retirement age is equal to the normal retirement age of 65

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

The method used to determine the weighted average retirement age is weight the retirement age for each participant by their Funding target.

PLAN NAME: **Madelaine Chocolate UNION #002**

Contributions for:	01/01/2017	
Prior year minimum required contribution	$170,949	
Current year minimum required contribution	$202,743	
Required annual payment minimum (90% * 2,1)	$170,949	
Quarterly contributions required if had funding shortfall	TRUE	**Enter either TRUE or FALSE**
Effective interest rate	6.03%	
Required quarterly contribution	$42,737.25	
Due dates		
04/15/2017	$42,737.25	**Enter Quarterly due dates**
07/15/2017	$42,737.25	
10/15/2017	$42,737.25	
01/15/2018	$42,737.25	

Actual Contributions

Date	Amount	Adjusted for interest	Unpaid Quarterlies 04/15/2017	07/15/2017	10/15/2017	01/15/2018	430 Interest Adjustment	Quarterly Interest Adj
04/10/2017	$43,000	$42,322.50	$42,737.25	$42,737.25	$42,737.25	$42,737.25	($677.50)	$0.00
05/11/2017	$43,000	$42,112.56	$0.00	$42,474.50	$42,737.25	$42,737.25	($887.44)	$0.00
08/11/2017	$43,000	$41,495.61	$0.00	$0.00	$42,211.75	$42,737.25	($1,504.39)	$0.00
11/13/2017	$43,000	$40,874.59	$0.00	$0.00	$0.00	$41,949.00	($2,125.41)	($0.00)
02/12/2018	$43,000	$40,282.24	$0.00	$0.00	$0.00	$0.00	($2,717.76)	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
09/15/2018	**$0**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
			$0.00	$0.00	$0.00	$0.00		
Total	Goal Seek	$207,087.51					($7,912.49)	($0.00)
Remaining current year		($4,344.51)						

The final contribution can be solved by using the Goal Seek button.
The user should first enter the date of the final contribution on the last contribution line.

Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements

Age (yrs) :	21
Age (months) :	0
Wait (months) :	6
Two year eligibility :	No

Service/Participation Requirements

Definition of years:	Hours worked
Continuing hours:	1,000
Excluded classes:	Other

Earnings

Total compensation excluding :

Bonus
Commissions
Commissions
Overtime
403(b)
Cafeteria
Other
Prior to participation
415 prior to participation

Retirement	**Normal**	**Early**	**Subsidized Early**	**Disability**	**Death**
Age:	65				
Service:	0				
Participation:	5				
Defined:	1st of month following				
Benefit Reduction / Mortality table & setback					
Male:		Actuarial Equivalence	Actuarial Equivalence	N/A	0
Female:		Actuarial Equivalence	Actuarial Equivalence	N/A	0
Rates - Male:		N/A	N/A	N/A	
Rates - Female:		N/A	N/A	N/A	

Use Social Security Retirement Age:	No	**REACT Benefits Percentage:**	50.00%
Vesting Schedule:	5 Year Cliff	**Pre-retirement death benefit**	
Vesting Definition:	Hours Worked	**Percentage of accrued benefit:**	0.00%
		Death Benefit Payment method:	PVAB

	Annuity	**Percent**	**Years**
Normal:	Life only	0.00%	0
QJSA:	Joint and contingent	50.00%	0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:	MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST
Plan Sponsor's EIN:	11-1844700
Plan Number:	002
Plan Sponsor's Name:	MADELAINE CHOCOLATE NOVELTIES, INC.

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula:	Benefit formula
Type of Formula:	Unit benefit non-integrated
Effective Date:	01/01/1982

Unit type:	Dollar		
Unit based on:	Service		
Maximum total percent:			
Tiers based on:	None		
First tier:	$8.40	**for 1st**	None
Second tier:	None	**for next**	None
Third tier:	None	**for remaining yrs**	

Maximum credit:

Past years:	99
Future years:	99
Total years:	25

Averaging

Projection method:	Current Compensation	**Apply exclusion to accrued benefit:**	No
Based on:	Career Average	**Annualize short compensation years:**	No
Highest:	0	**Annualize short plan years:**	No
In the last:	0	**Include compensations based**	
Excluding:	0	**on years of:**	Accrual

Accrual

Frozen:	No				
Definition of years:	Hours worked			**Fractions based on:**	N/A

Accrual credit:

Continuing	Died	Disabled	Retired	Terminated
1000	1000	1000	1000	1000

Precision:	N/A
Limit current credit to:	N/A

Years based on:	Service	**Cap/floor years:**	25
Maximum past accrual years:	0.0000	**Cap or floor:**	Cap
Method:	Fractional	**Accrual % per year:**	0.00%
		Apply 415 before accrual:	No

Name of Plan:	MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST
Plan Sponsor's EIN:	11-1844700
Plan Number:	002
Plan Sponsor's Name:	MADELAINE CHOCOLATE NOVELTIES, INC.

MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN
EIN: 11-1844700
Plan #: 002
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2017

(a)	(b)Identity of issuer, borrowor, lessor or similar party	(c)Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d)Cost*	(e)Current Value
	American Europacific Growth Fund	5785.861 shs of mutual fund	$ 287,328	$ 324,240
	Artisan Midcap Value	2487.619 shs of mutual fund	57,554	56,419
	Blackrock Hi Yield Bd	9369.884 shs of mutual fund	73,365	73,085
	Blackrock InFlat Prot Bond	6858.292 shs of mutual fund	74,444	73,452
	Blackrock Low Dur Bodn	22764.023 shs of mutual fund	220,461	218,079
	Davis New York Venture	5938.975 shs of mutual fund	206,212	207,864
	Delaware Smallcap	5938.975 shs of mutual fund	50,597	55,698
	Hartford Schroder	7621.502 shs of mutual fund	96,131	126,822
	Ivy Mid Cap Growth	2256.621 shs of mutual fund	50,799	55,648
	Mainstay Large Cap Growth Fund	20484.724 shs of mutual fund	208,633	198,907
	Matthews Asian Japan	1495.065 shs of mutual fund	31,468	36,061
	PIMCO Short Term	12901.937 shs of mutual fund	125,954	127,342
	PIMCO Total Return Fund	21260.832 shs of mutual fund	219,112	218,349
	T Rowe Price QM SM CP	1584.134 shs of mutual fund	51,448	55,271
	Morgan Stanley Bank, N.A.	Cash equivalent	64,301	64,301
		Total	$ 1,817,807	$ 1,891,538

See accompanying notes to the financial statements.

Schedule SB, line 32 - Schedule of Amortization Bases

Charges/Credits

Type of Base	Effective Date	Interest Rate	Initial Amount	Initial Amort	Current Balance	Rem Amort	Payment
Shortfall	01/01/2011	4.16 / 0.00	150,003	7.00	24,240	1.00	24,240
Shortfall	01/01/2012	4.16 / 0.00	-81,606	7.00	-27,149	2.00	-13,851
Shortfall	01/01/2013	4.16 / 0.00	147,768	7.00	71,670	3.00	24,870
Shortfall	01/01/2014	4.16 / 0.00	205,325	7.00	129,435	4.00	34,363
Shortfall	01/01/2015	4.16 / 5.72	267,027	7.00	204,994	5.00	44,407
Shortfall	01/01/2016	4.16 / 5.72	260,871	7.00	231,607	6.00	43,102
Shortfall	01/01/2017	4.16 / 5.72	28,714	7.00	28,714	7.00	4,715
Totals					663,511		161,846

Name of Plan: MADELAINE CHOCOLATE NOVELTIES, INC. UNION PENSION PLAN TRUST

Plan Sponsor's EIN: 11-1844700

Plan Number: 002

Plan Sponsor's Name: MADELAINE CHOCOLATE NOVELTIES, INC.