Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SPLAY INC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2009

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)

SPLAY INC

2116 FARALLON DR.
SAN LEANDRO, CA 94577

2b Employer Identification Number (EIN)
45-4542840

2c Plan Sponsor's telephone number
510-351-8230

2d Business code (see instructions)
326100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2018	WILLIAM ROURE
	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 [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	344
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)**	381
a(2) Total number of active participants at the end of the plan year	**6a(2)**	371
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	29
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	400
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	400
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	95
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 2T 3D 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

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

A Name of plan
SPLAY INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SPLAY INC

D Employer Identification Number (EIN)
45-4542840

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

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

b Name of sponsor of entity listed in (a): KEYBANK EB MAGIC FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
34-6903863-002	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST RUSS SC IDX VI

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0337987-338	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST S&P MD CP IDX NL G

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0337987-346	C	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

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

A Name of plan
SPLAY INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPLAY INC

D Employer Identification Number (EIN)
45-4542840

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)	0	
(3) Other	1b(3)	0	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	59808
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	187995	135767
(9) Value of interest in common/collective trusts	1c(9)	612936	
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	
(12) Value of interest in 103-12 investment entities	1c(12)	0	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3898268	5270395
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	4699199	5465970
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4699199	5465970

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	0	
	(B) Participants	2a(1)(B)	294489	
	(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)		294489
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	7624	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7624
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	76738	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		76738
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		594678
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		973529
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	198632	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		198632
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	8126	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		8126
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		206758
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		766771
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: COMYNS, SMITH, MCCLEARY & DEAVERLLP **(2)** EIN: 68-0307221

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

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
SPLAY INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPLAY INC

D Employer Identification Number (EIN)
45-4542840

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): 16-1470238

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** 0

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** 0

b Enter the amount contributed by the employer to the plan for this plan year **6b** 0

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** 0

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

SPLAY INC.

401(k) PROFIT SHARING PLAN AND TRUST

Financial Statements as of
December 31, 2017 and 2016 and
for the Plan year ended December 31, 2017,
Supplemental Schedule and
Independent Auditors' Report

Audited by:
Comyns, Smith, McCleary & Deaver LLP
Certified Public Accountants
3470 Mt. Diablo Boulevard
Suite A110
Lafayette, CA 94549-3958
Telephone 925-299-1040

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST

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Comyns, Smith, McCleary & Deaver, LLP

Certified Public Accountants

John R. Comyns, *Partner*
Steven P. Smith, *Partner*
Dan K. Deaver, *Partner*
Mark E. Eitelgeorge, *Partner*
James B. Wolf, *Partner*
Brent M. Baxter, *Partner*
Andrew M. Porter, *Partner*
Mark A. Trammell, *Partner*
David C. Christy, *Partner*
David B. McCleary *(1954-1996)*

INDEPENDENT AUDITORS' REPORT

Trustees and Plan Administrator:
Splay Inc. 401(k) Profit Sharing Plan and Trust
San Leandro, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Splay Inc. 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor ("DOL")'s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mid Atlantic Trust Company and Reliance Trust Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that Mid Atlantic Trust Company held the Plan's investment assets as of December 31, 2017 and executed investment transactions from January 25, 2017 through December 31, 2017, and that Reliance Trust Company held the Plan's investment assets as of December 31, 2016 and executed investment transactions from January 1, 2017 through April 28, 2017. The Plan Administrator has obtained certifications from the custodians as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the custodians is complete and accurate.

(continued)

INDEPENDENT AUDITORS' REPORT (continued)

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

Other Matter
The supplemental Schedule H, Line 4i – Schedule of Assets (Held At End of Year) as of December 31, 2017, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Compro, Smith, McCleary & Deaver, LLP

October 3, 2018

Financial Statements

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31, 2017 AND 2016

	2017	2016
ASSETS		
Investments, at fair value:		
Mutual funds	$ 5,270,395	$ 3,898,268
Money market funds	59,808	-
Common/collective trust funds	-	612,936
Total investments, at fair value	5,330,203	4,511,204
Notes receivable from participants	135,767	187,995
Net assets available for benefits	$ 5,465,970	$ 4,699,199

See notes to financial statements

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2017

ADDITIONS:	
Investment income:	
Net appreciation in fair value of investments	$ 594,678
Interest and dividend income	84,362
Total investment income	679,040
Participant contributions	294,489
Total additions	973,529
DEDUCTIONS:	
Benefits paid to participants	(198,632)
Administrative expenses	(8,126)
Total deductions	(206,758)
Net increase in net assets available for benefits	766,771
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	4,699,199
End of year	$ 5,465,970

See notes to financial statements

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES

The following description of the Splay Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering generally all employees of SPLAY, Inc. (the "Company"), formerly Kennerley Spratling, Inc., KS Automotive, Inc. and CMST Investment Corporation, who are at least 21 years of age and complete three months of service. Employees become eligible to participate in the Plan on a monthly basis on the first day of the calendar month immediately following the completion of the age and service requirement. Leased and union employees, if any, are generally not eligible to participate in the Plan

The Plan, originally adopted effective January 1, 2009 and most recently amended on January 3, 2017 is intended to qualify under Section 401(a) of the Internal Revenue Code and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Basis of Accounting – The Plan's financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Administration – The Company is the Plan Administrator. The Company has appointed an Administrative Committee to control the operation and administration of the Plan. The Company has also appointed an Investment Committee to determine the investment options available to Participants and to monitor the performance of those investments on at least an annual basis. All expenses incurred for administering the Plan are paid by the Company, with the exception of loan request fees. Reliance Trust Company ("Reliance") and Mid Atlantic Trust Company ("MATC") acted as custodians during 2017 and Reliance Trust Company ("Reliance") acted as the custodian during 2016. A group of designated officers of the Company act as trustees.

Contributions - Participants may elect to contribute from 1% to 90% of their pre-tax contribution, as defined in the Plan's provisions, to the Plan, up to an amount not in excess of certain limitations prescribed by Internal Revenue Code ("IRC") section 402(g). The Plan also allows for qualified rollover contributions, Company matching, profit sharing, or qualified non-elective contributions made at the discretion of management. There were no matching or profit sharing contributions for the year ended December 31, 2017.

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES (Continued)

Vesting – Participants are immediately vested in their voluntary contributions and employer matching contributions, plus actual earnings thereon. Vesting with respect to employer non-elective contributions, if any, plus actual earnings thereon is based on years of service. A participant is 100% vested after six years of service.

Forfeitures - Forfeitures are used to reduce any employer matching contributions or non-elective contributions immediately following the Plan Year in which the forfeiture occurs. There were no unallocated forfeitures at December 31, 2017 or 2016, and there were no forfeitures used to reduce employer contributions during the year ended December 31, 2017.

Investments - Investments of the Plan are invested in mutual funds and common/collective trust funds based solely upon instructions from participants. 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. Mutual fund investments are valued at fair market value as of the last day of the Plan year, as measured by quoted market prices on an established exchange. The Plan's investments in common/collective trust funds are valued at net asset value ("NAV"), as reported by the Plan's custodian.

The Plan's investments are valued at fair value in accordance with U.S. GAAP, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level one measurements) and the lowest priority to unobservable inputs (level three measurements). The three levels of the fair value hierarchy are described below:

Level one: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level two: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level two input must be observable for substantially the full term of the asset or liability.

Level three: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES (Continued)

Investments (continued) - The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth the Plan's assets at fair value as of December 31:

	2017	2016
Mutual funds – Level One	$ 5,270,395	$ 3,898,268
Money market funds – Level One	59,808	-
Common/collective trust funds – NAV	-	612,936
Total investments at fair value	$ 5,330,203	$ 4,511,204

Participant accounts - The participants' accounts are credited with their contributions and an allocation of (a) Company contributions, if any, and (b) Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their account balances into various investment options offered under the Plan.

Payment of benefits - Benefits are recorded when paid. Upon termination or at the request of the terminated participant, benefits are paid in full in a lump-sum amount equal to the value of the participant's account. There were no terminated participants awaiting distributions at December 31, 2017 or 2016.

Loans to participants - The Plan provides a provision that allows a participant to borrow up to the lesser of $50,000 or 50% of their vested account balance. Such loans bear interest at the available market financing rates. The term of the loan cannot exceed five years except when the loan proceeds are used to purchase the participant's principal residence, in which case the maximum term is thirty years. A participant may not have more than one loan outstanding at any time, unless the loan originated prior to 2011. The loans are secured by the participant's vested balance. Principal and interest are paid ratably through payroll deductions. Notes receivable are stated at their unpaid principal balances plus any accrued but unpaid interest.

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates.

Subsequent Events – Management has evaluated events and transactions occurring subsequent to year end through October 3, 2018, the date the financial statements were available to be issued.

2. CERTIFIED INFORMATION

MATC certified the following information regarding the fair values of assets held at December 31, 2017 and investment activities for the year ended December 31, 2017, and Reliance certified the following information regarding the fair values of assets held at December 31, 2016 and investment activities for the year ended December 31, 2017:

	2017	2016
Investments, at fair value	$ 5,330,203	$ 4,511,204
Investment income:		
Net appreciation in fair value of investments	$ 594,678	
Interest and dividend income	$ 84,362	

3. INCOME TAX STATUS

The Internal Revenue Services (IRS) has determined, and informed the Company in writing by a letter dated July 8, 2014, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

3. INCOME TAX STATUS (continued)

The preparation of financial statements in conformity with U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that at December 31, 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2014.

4. PRIORITIES ON TERMINATION

The Company intends to continue the Plan indefinitely for the benefit of its employees. However, it reserves the right to terminate the Plan at any time by resolution of its Board of Directors and subject to the provisions of ERISA.

5. RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by MATC, the Plan's custodian. Therefore, investment transactions involving these investments qualify as party-in-interest transactions as defined by ERISA.

6. CONCENTRATION OF CREDIT RISK

Financial instruments, which potentially subject the Plan to concentrations of credit risk, consist principally of individual mutual funds and common/collective trust funds. As the portfolio is well diversified and issuers of the funds' underlying securities are dispersed throughout many industries and geographies, the concentrations of credit risk are limited.

* * * * *

FORM 5500

SUPPLEMENTAL SCHEDULE

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST (EIN: #45-4542840, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2017

(a)	(b) *Identity of Issuer*	(c) *Description (Shares)*	(e) *Current Value*
	Vanguard Treasury Money Market Fund Investor Shares	59,808	$ 59,808
	Mutual Funds:		
	Invesco Select Income Fund	998	62,502
	DFA U.S. Targeted Value Portofolio Institutional Class	1,684	41,906
	Janus Henderson Enterprise Fund Class I	1,175	139,184
	MFS Value R6	3,188	129,565
	American Funds The New Economy Fund Class R-6	2,460	109,897
	American Funds New Perspective Fund Class R-6	663	28,620
	T. Rowe Price Real Estate Fund	1,089	31,509
	Vanguard Mid-Cap Index Fund Admiral Shares	205	39,315
	Vanguard Small-Cap Index Fund Admiral Shares	512	36,241
	Vanguard 500 Index Fund Admiral Shares	1,561	386,232
	Victory Sycamore Established Value Fund Class I	329	13,373
	Vanguard Developed Markets Index Fund Admiral Shares	2,218	31,955
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	1,049	40,049
	AB Global Bond Fund Class Z	517	4,344
	BlackRock High Yield Bond Prtofolio Class K	8,027	62,854
	Vanguard Intermediate-Term Bond Index Fund Admiral Shares	1,789	20,318
	Voya Intermediate Bond Fund Class I	103	1,037
	Vanguard Target Retirement Income Fund Investor Shares	23,101	310,106
	Vanguard Target Retirement 2015 Fund Investor Shares	19,116	287,879
	Vanguard Target Retirement 2025 Fund Investor Shares	39,775	721,545
	Vanguard Target Retirement 2035 Fund Investor Shares	42,568	863,704
	Vanguard Target Retirement 2045 Fund Investor Shares	1,188	26,226
	Vanguard Target Retirement 2020 Fund Investor Shares	25,114	772,687
	Vanguard Target Retirement 2060 Fund Investor Shares	278	9,640
	Vanguard Target Retirement 2055 Fund Investor Shares	1,226	48,100
	Vanguard Target Retirement 2050 Fund Investor Shares	296	10,519
	Vanguard Target Retirement 2040 Fund Investor Shares	8,892	312,761
	Vanguard Target Retirement 2030 Fund Investor Shares	21,920	722,869
	Oppenheimer Gold & Special Minerals Fund Class	330	5,458
	Total mutual funds		5,270,395
*	Notes receivable from participants, interest rates at 5.00 - 6.00%.		135,767
			$ 5,465,970

* Denotes party-in-interest.

See independent auditors' report

SPLAY INC.

401(k) PROFIT SHARING PLAN AND TRUST

Financial Statements as of
December 31, 2017 and 2016 and
for the Plan year ended December 31, 2017,
Supplemental Schedule and
Independent Auditors' Report

Audited by:
Comyns, Smith, McCleary & Deaver LLP
Certified Public Accountants
3470 Mt. Diablo Boulevard
Suite A110
Lafayette, CA 94549-3958
Telephone 925-299-1040

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST

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Comyns, Smith, McCleary & Deaver, LLP

Certified Public Accountants

John R. Comyns, *Partner*
Steven P. Smith, *Partner*
Dan K. Deaver, *Partner*
Mark E. Eitelgeorge, *Partner*
James B. Wolf, *Partner*
Brent M. Baxter, *Partner*
Andrew M. Porter, *Partner*
Mark A. Trammell, *Partner*
David C. Christy, *Partner*
David B. McCleary *(1954-1996)*

INDEPENDENT AUDITORS' REPORT

Trustees and Plan Administrator:
Splay Inc. 401(k) Profit Sharing Plan and Trust
San Leandro, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Splay Inc. 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor ("DOL")'s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mid Atlantic Trust Company and Reliance Trust Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that Mid Atlantic Trust Company held the Plan's investment assets as of December 31, 2017 and executed investment transactions from January 25, 2017 through December 31, 2017, and that Reliance Trust Company held the Plan's investment assets as of December 31, 2016 and executed investment transactions from January 1, 2017 through April 28, 2017. The Plan Administrator has obtained certifications from the custodians as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the custodians is complete and accurate.

(continued)

INDEPENDENT AUDITORS' REPORT (continued)

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

Other Matter
The supplemental Schedule H, Line 4i – Schedule of Assets (Held At End of Year) as of December 31, 2017, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Compro, Smith, McCleary & Deaver, LLP

October 3, 2018

Financial Statements

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31, 2017 AND 2016

	2017	2016
ASSETS		
Investments, at fair value:		
Mutual funds	$ 5,270,395	$ 3,898,268
Money market funds	59,808	-
Common/collective trust funds	-	612,936
Total investments, at fair value	5,330,203	4,511,204
Notes receivable from participants	135,767	187,995
Net assets available for benefits	$ 5,465,970	$ 4,699,199

See notes to financial statements

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2017

ADDITIONS:	
Investment income:	
Net appreciation in fair value of investments	$ 594,678
Interest and dividend income	84,362
Total investment income	679,040
Participant contributions	294,489
Total additions	973,529
DEDUCTIONS:	
Benefits paid to participants	(198,632)
Administrative expenses	(8,126)
Total deductions	(206,758)
Net increase in net assets available for benefits	766,771
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	4,699,199
End of year	$ 5,465,970

See notes to financial statements

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES

The following description of the Splay Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering generally all employees of SPLAY, Inc. (the "Company"), formerly Kennerley Spratling, Inc., KS Automotive, Inc. and CMST Investment Corporation, who are at least 21 years of age and complete three months of service. Employees become eligible to participate in the Plan on a monthly basis on the first day of the calendar month immediately following the completion of the age and service requirement. Leased and union employees, if any, are generally not eligible to participate in the Plan

The Plan, originally adopted effective January 1, 2009 and most recently amended on January 3, 2017 is intended to qualify under Section 401(a) of the Internal Revenue Code and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Basis of Accounting – The Plan's financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Administration – The Company is the Plan Administrator. The Company has appointed an Administrative Committee to control the operation and administration of the Plan. The Company has also appointed an Investment Committee to determine the investment options available to Participants and to monitor the performance of those investments on at least an annual basis. All expenses incurred for administering the Plan are paid by the Company, with the exception of loan request fees. Reliance Trust Company ("Reliance") and Mid Atlantic Trust Company ("MATC") acted as custodians during 2017 and Reliance Trust Company ("Reliance") acted as the custodian during 2016. A group of designated officers of the Company act as trustees.

Contributions - Participants may elect to contribute from 1% to 90% of their pre-tax contribution, as defined in the Plan's provisions, to the Plan, up to an amount not in excess of certain limitations prescribed by Internal Revenue Code ("IRC") section 402(g). The Plan also allows for qualified rollover contributions, Company matching, profit sharing, or qualified non-elective contributions made at the discretion of management. There were no matching or profit sharing contributions for the year ended December 31, 2017.

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES (Continued)

Vesting – Participants are immediately vested in their voluntary contributions and employer matching contributions, plus actual earnings thereon. Vesting with respect to employer non-elective contributions, if any, plus actual earnings thereon is based on years of service. A participant is 100% vested after six years of service.

Forfeitures - Forfeitures are used to reduce any employer matching contributions or non-elective contributions immediately following the Plan Year in which the forfeiture occurs. There were no unallocated forfeitures at December 31, 2017 or 2016, and there were no forfeitures used to reduce employer contributions during the year ended December 31, 2017.

Investments - Investments of the Plan are invested in mutual funds and common/collective trust funds based solely upon instructions from participants. 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. Mutual fund investments are valued at fair market value as of the last day of the Plan year, as measured by quoted market prices on an established exchange. The Plan's investments in common/collective trust funds are valued at net asset value ("NAV"), as reported by the Plan's custodian.

The Plan's investments are valued at fair value in accordance with U.S. GAAP, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level one measurements) and the lowest priority to unobservable inputs (level three measurements). The three levels of the fair value hierarchy are described below:

Level one: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level two: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level two input must be observable for substantially the full term of the asset or liability.

Level three: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES (Continued)

Investments (continued) - The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth the Plan's assets at fair value as of December 31:

	2017	2016
Mutual funds – Level One	$ 5,270,395	$ 3,898,268
Money market funds – Level One	59,808	-
Common/collective trust funds – NAV	-	612,936
Total investments at fair value	$ 5,330,203	$ 4,511,204

Participant accounts - The participants' accounts are credited with their contributions and an allocation of (a) Company contributions, if any, and (b) Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their account balances into various investment options offered under the Plan.

Payment of benefits - Benefits are recorded when paid. Upon termination or at the request of the terminated participant, benefits are paid in full in a lump-sum amount equal to the value of the participant's account. There were no terminated participants awaiting distributions at December 31, 2017 or 2016.

Loans to participants - The Plan provides a provision that allows a participant to borrow up to the lesser of $50,000 or 50% of their vested account balance. Such loans bear interest at the available market financing rates. The term of the loan cannot exceed five years except when the loan proceeds are used to purchase the participant's principal residence, in which case the maximum term is thirty years. A participant may not have more than one loan outstanding at any time, unless the loan originated prior to 2011. The loans are secured by the participant's vested balance. Principal and interest are paid ratably through payroll deductions. Notes receivable are stated at their unpaid principal balances plus any accrued but unpaid interest.

1. DESCRIPTION OF PLAN AND SUMMARY OF ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates.

Subsequent Events – Management has evaluated events and transactions occurring subsequent to year end through October 3, 2018, the date the financial statements were available to be issued.

2. CERTIFIED INFORMATION

MATC certified the following information regarding the fair values of assets held at December 31, 2017 and investment activities for the year ended December 31, 2017, and Reliance certified the following information regarding the fair values of assets held at December 31, 2016 and investment activities for the year ended December 31, 2017:

	2017	2016
Investments, at fair value	$ 5,330,203	$ 4,511,204
Investment income:		
Net appreciation in fair value of investments	$ 594,678	
Interest and dividend income	$ 84,362	

3. INCOME TAX STATUS

The Internal Revenue Services (IRS) has determined, and informed the Company in writing by a letter dated July 8, 2014, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

3. INCOME TAX STATUS (continued)

The preparation of financial statements in conformity with U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that at December 31, 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2014.

4. PRIORITIES ON TERMINATION

The Company intends to continue the Plan indefinitely for the benefit of its employees. However, it reserves the right to terminate the Plan at any time by resolution of its Board of Directors and subject to the provisions of ERISA.

5. RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by MATC, the Plan's custodian. Therefore, investment transactions involving these investments qualify as party-in-interest transactions as defined by ERISA.

6. CONCENTRATION OF CREDIT RISK

Financial instruments, which potentially subject the Plan to concentrations of credit risk, consist principally of individual mutual funds and common/collective trust funds. As the portfolio is well diversified and issuers of the funds' underlying securities are dispersed throughout many industries and geographies, the concentrations of credit risk are limited.

* * * * *

FORM 5500

SUPPLEMENTAL SCHEDULE

SPLAY INC.
401(k) PROFIT SHARING PLAN AND TRUST (EIN: #45-4542840, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2017

(a)	(b) *Identity of Issuer*	(c) *Description (Shares)*	(e) *Current Value*
	Vanguard Treasury Money Market Fund Investor Shares	59,808	$ 59,808
	Mutual Funds:		
	Invesco Select Income Fund	998	62,502
	DFA U.S. Targeted Value Portofolio Institutional Class	1,684	41,906
	Janus Henderson Enterprise Fund Class I	1,175	139,184
	MFS Value R6	3,188	129,565
	American Funds The New Economy Fund Class R-6	2,460	109,897
	American Funds New Perspective Fund Class R-6	663	28,620
	T. Rowe Price Real Estate Fund	1,089	31,509
	Vanguard Mid-Cap Index Fund Admiral Shares	205	39,315
	Vanguard Small-Cap Index Fund Admiral Shares	512	36,241
	Vanguard 500 Index Fund Admiral Shares	1,561	386,232
	Victory Sycamore Established Value Fund Class I	329	13,373
	Vanguard Developed Markets Index Fund Admiral Shares	2,218	31,955
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	1,049	40,049
	AB Global Bond Fund Class Z	517	4,344
	BlackRock High Yield Bond Prtofolio Class K	8,027	62,854
	Vanguard Intermediate-Term Bond Index Fund Admiral Shares	1,789	20,318
	Voya Intermediate Bond Fund Class I	103	1,037
	Vanguard Target Retirement Income Fund Investor Shares	23,101	310,106
	Vanguard Target Retirement 2015 Fund Investor Shares	19,116	287,879
	Vanguard Target Retirement 2025 Fund Investor Shares	39,775	721,545
	Vanguard Target Retirement 2035 Fund Investor Shares	42,568	863,704
	Vanguard Target Retirement 2045 Fund Investor Shares	1,188	26,226
	Vanguard Target Retirement 2020 Fund Investor Shares	25,114	772,687
	Vanguard Target Retirement 2060 Fund Investor Shares	278	9,640
	Vanguard Target Retirement 2055 Fund Investor Shares	1,226	48,100
	Vanguard Target Retirement 2050 Fund Investor Shares	296	10,519
	Vanguard Target Retirement 2040 Fund Investor Shares	8,892	312,761
	Vanguard Target Retirement 2030 Fund Investor Shares	21,920	722,869
	Oppenheimer Gold & Special Minerals Fund Class	330	5,458
	Total mutual funds		5,270,395
*	Notes receivable from participants, interest rates at 5.00 - 6.00%.		135,767
			$ 5,465,970

* Denotes party-in-interest.

See independent auditors' report