Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BELL FAMILY BRANDS, INC. 401(K) SAVINGS PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 07/01/1997

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)
BELL FAMILY BRANDS, INC.

1006 CROCKER ROAD
WESTLAKE, OH 44145

2b Employer Identification Number (EIN) 42-1743580

2c Plan Sponsor's telephone number 440-808-5325

2d Business code (see instructions) 325600

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.	01/05/2019	ROBERT B EVANS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/05/2019	ROBERT B EVANS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	42-1743580
a Sponsor's name BONNE BELL LLC	**4c** PN	003
5 Total number of participants at the beginning of the plan year	**5**	222
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)**	141
a(2) Total number of active participants at the end of the plan year	**6a(2)**	24
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	64
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	88
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	88
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	88
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3H

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

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) ___
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [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 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury 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.**	**2016** **This Form is Open to Public Inspection.**

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

A Name of plan BELL FAMILY BRANDS, INC. 401(K) SAVINGS PLAN AND TRUST	**B** Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 BELL FAMILY BRANDS, INC.	**D** Employer Identification Number (EIN) 42-1743580

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

COLUMBIA

93-0577450

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

AMERICAN FUNDS

95-1411037

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

JP MORGAN

13-2624428

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

ALLIANCE BERNSTEIN

13-3191825

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

MFS

04-2747644

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

INVESCO

58-2287224

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

FRANKLIN TEMPLETON INVESTMENTS

94-3167260

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

MAINSTAY

52-2206685

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

NUVEEN

36-7817266

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

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

(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)

WELLS FARGOBANK, N.A.

94-1347393

(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?
15 37 49 50 60 61 62 64	SERVICE PROVIDER	9613	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

UBS FINANCIAL SERVICES, INC.

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 52	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	32470	Yes [ ] No [X]

(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
UBS FINANCIAL SERVICES, INC.	27 52	32470
(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.	
WELLS FARGO BANK, N.A. 94-1347393	25 BPS	

(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 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

2016

This Form is Open to Public Inspection.

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

A Name of plan
BELL FAMILY BRANDS, INC. 401(K) SAVINGS PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
42-1743580

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: WF STABLE RETURN FUND N

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
41-6202499-001	C	1387566

a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACKROCK S & P 500 INDEX CIT N

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
94-3224211-001	C	146975

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

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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)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

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

A Name of plan
BELL FAMILY BRANDS, INC. 401(K) SAVINGS PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BELL FAMILY BRANDS, INC.

D Employer Identification Number (EIN)
42-1743580

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 reported on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	94126	61548
(9) Value of interest in common/collective trusts	1c(9)	1710309	1534541
(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)	11331069	11015657
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	13135504	12611746
	Liabilities			
g	Benefit claims payable	1g		
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	13135504	12611746

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)	21449	
	(B) Participants	2a(1)(B)	93715	
	(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)		115164
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	2776	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2776
	(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)	122777	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		122777
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		27262
(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)		668574
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		936553
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1388123	
(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)		1388123
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		4461
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	67727	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		67727
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1460311
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-523758
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: THORNHILL FINANCIAL **(2)** EIN: 34-1818419

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		297
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			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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

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

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

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

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

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

A Name of plan
BELL FAMILY BRANDS, INC. 401(K) SAVINGS PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BELL FAMILY BRANDS, INC.

D Employer Identification Number (EIN)
42-1743580

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): 41-6257133

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No

22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter _____/_____/_____.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

THORNHILL FINANCIAL
certified public accountants

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
INDEX TO FINANCIAL STATEMENTS AND SCHEDULES

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits as of December 31, 2016 and 2015

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2016 and 2015

Notes to Financial Statements

SUPPLEMENTAL SCHEDULES

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016

Schedule H, Line 4i -- Schedule of Assets (Held at End of Year) - December 31, 2016

THORNHILL FINANCIAL
certified public accountants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Bell Family Brands, Inc. 401(k) Savings Plan and Trust:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of the Bell Family Brands, Inc. 401(k) Savings Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
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 audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

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

www.thornhillcpa.com
phone 440-238-0445 fax 440-238-1688 address 18400 Pearl Road, Strongsville, OH 44136

Other Matter
The supplemental Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016 and Schedule of Assets (Held at End of Year) as of December 31, 2016 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules 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 schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Thornhill Financial, Inc.

Strongsville, Ohio
September 6, 2017

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	2016	2015
Assets		
Investments at fair value	$ 12,550,198	$ 13,041,378
Notes receivable from participants	61,548	94,126
Net Assets Available for Benefits	$ 12,611,746	$ 13,135,504

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

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
Additions		
Investment income:		
Net investment gain (loss)	$ 695,836	$ (141,210)
Interest and dividends	125,553	154,849
	821,389	13,639
Contributions:		
Participant	93,715	166,768
Employer	21,449	120,210
	115,164	286,978
Total additions	936,553	300,617
Deductions		
Benefit payments	1,392,584	4,243,198
Administrative expenses	67,727	91,215
Total deductions	1,460,311	4,334,413
Net decrease	(523,758)	(4,033,796)
Net Assets Available for Benefits		
Beginning of Year	13,135,504	17,169,300
End of Year	$ 12,611,746	$ 13,135,504

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

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Bell Family Brands, Inc. 401(k) Savings Plan and Trust (the Plan) is provided for general information purposes. Participants should refer to the plan document for more complete information.

The plan sponsor is Bell Family Brands, Inc. (the "Company"). The Plan is a defined contribution plan covering all eligible hourly and salaried employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is governed by a Board of Trustees comprised of several key executives of the Company. The assets of the Plan are maintained, and transactions therein are executed, by Wells Fargo Bank, N.A., the Plan's trustee.

Participation
Any full time employee is eligible to participate in the Plan on the first day of the first payroll period following the completion of thirty days of employment. Part time employees must work one year and have 1,000 hours of service in order to participate. Participants are automatically enrolled with a 1% deferral percentage after they meet the eligibility requirements unless they submit an election to not participate or participate at a different deferral percentage.

Participant Accounts and Contributions
Each participant's account is credited with the participant's contribution, the Company's matching and/or profit sharing contributions, net investment income earned on the account balances and forfeitures of terminated participants' non-vested account balances, as applicable. Plan participants may contribute 1% to 70% of gross compensation up to the maximum amount allowed, which will not cause the Plan to violate any of its provisions or any limits imposed by the Internal Revenue Code (IRC). The Company's discretionary matching contribution for 2016 and 2015 was 50% of the participant's contribution up to 6% of compensation for all participants. Participants are also eligible for discretionary Company profit sharing contributions. Profit sharing contributions made in 2016 and 2015 were $0 and $86,275, respectively.

Rollover Contributions
Distributions from another qualified plan may be transferred into the Plan.

Investment Options
Participants may direct the manner in which their contributions are to be allocated among the investment options available under the Plan. The Company contributions are allocated based upon the participant investment elections. All Plan investments are participant-directed.

Plan Expenses
The Plan pays trustee and investment management fees to Wells Fargo Bank, N.A, the trustee of the plan, and therefore these transactions qualify as party-in-interest. Fees paid by the Plan for the trustee and investment fees amounted to approximately $68,000 and $91,000 for the years ended December 31, 2016 and 2015, respectively.

Party-in-Interest Transactions
The Plan also participates in a revenue sharing arrangement whereby the Plan receives funds to pay certain administrative expenses. These funds totaled approximately $53,000 and $68,000 for the years ended December 31, 2016 and 2015, respectively. These amounts are included in net investment gain on the statements of changes in net assets available for benefits.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Participants are 100% vested in Company contributions and any earnings thereon after three years of service.

Forfeitures
Forfeitures shall be used to restore any previously forfeited amounts of a re-employed participant and to correct any errors in allocations of contributions, forfeitures, or earnings. Any remaining forfeitures are used to reduce Company matching contributions. Forfeitures of approximately $4,900 and $9,100 were used during 2016 and 2015, respectively. Unallocated forfeitures were approximately $17 and $11,300 as of December 31, 2016 and 2015, respectively.

Notes Receivable from Participants
Participants may borrow from their accounts a minimum of $1,000 up to a maximum of the lesser of $50,000 or 50% of their account balance. Loan terms range from 1 to 5 years or may exceed 5 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the current prime rate plus 1% at the time of issuance. Interest rates on loans outstanding at December 31, 2016 ranged from 4.25% to 4.50%.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Benefit Payments
Upon termination of service, death, or financial hardship, a participant's vested balance may be distributed in accordance with the provisions of the Plan. In addition, participants who have attained normal retirement age, as defined by the Plan, may elect to withdraw balances from their accounts while still employed.

Plan Termination
Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all amounts credited to participant accounts shall become fully vested.

Partial Plan Termination
In February 2015, certain product lines of the Company were sold. Due to this sale, certain participants were terminated causing a partial plan termination. The unvested portion of the terminated participants' accounts became fully vested as a result.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statements
The financial statements are prepared on the accrual basis of accounting.

Investments
Gains and losses on sales of securities are based on the actual cost of securities. Dividend income is recorded on the ex-dividend date. Interest from other investments is recorded as earned.

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

In May 2015, the Financial Accounting Standards Board (FASB) issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which exempts investments measured using the net asset value (NAV) practical expedient in ASC 820, *Fair Value Measurement*, from categorization within the fair value hierarchy. The guidance requires retrospective application and is effective for non-public entities for fiscal years, and interim periods within those years, beginning after December 15, 2016. Early adoption is permitted. Management elected to early adopt the provisions of this new standard. Accordingly, the guidance was retrospectively applied resulting in investments in the common collective trust that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient not being categorized in the fair value hierarchy.

In July 2015, FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-date practical expedient. Management has adopted Parts I and II, which are applied retrospectively. Part III is not applicable to this Plan.

Plan Benefits and Expenses
Benefits and expenses are recorded when paid.

Use of Estimates
The preparation of financial statements in conformity with U.S. generally accepted accounting principles (US GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The trustee has certified to the completeness and accuracy of the amounts reported as investments, notes receivable from participants, net investment gain (loss) and interest and dividends on the Plan's financial statements and the accompanying supplemental schedule of assets (held at end of year). Certain plan investments are units of funds managed by the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

4. FAIR VALUE MEASUREMENTS

Accounting Standard Codification (ASC) 820, *Fair Value Measurements and Disclosures*, 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 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 — Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Mutual Funds: Valued at the net asset value of shares held by the Plan at year end.

Common Collective Trust: Valued at the net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments or significant restrictions on redemptions.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
December 31, 2016				
Mutual Funds	$ 11,015,657	$ -	$ -	$ 11,015,657
Measured at net asset value				1,534,541
				$ 12,550,198
December 31, 2015				
Mutual Funds	$ 11,331,069	$ -	$ -	$ 11,331,069
Measured at net asset value				1,710,309
				$ 13,041,378

5. INCOME TAX STATUS

The Plan is administered pursuant to a prototype plan. In a volume submitter letter dated March 31, 2014, the Internal Revenue Service (IRS) notified that the Plan, as then designed, was in compliance with the applicable sections of the IRC. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the determination letter. However, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made in the accompanying financial statements.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, 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 the IRS; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

6. SUBSEQUENT EVENTS

Plan Management evaluated subsequent events through September 6, 2017, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER: 003
SCHEDULE H, LINE 4a -- SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are Included: X	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2016	$ 297	$ -	$ -	$ -	$ 297

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER 003
SCHEDULE H, LINE 4i -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	**Description of Investment**	**Cost**	**Current Value**
	Investments			
	American Funds AMCAP Fund A	Mutual Fund	**	$ 871,593
	American Funds American Balanced Fund A	Mutual Fund	**	403,028
	American Funds Europacific Growth Fund A	Mutual Fund	**	1,742,454
	Columbia Contrarian Core R	Mutual Fund	**	124,881
	JP Morgan Midcap Value Fund A	Mutual Fund	**	1,287,803
	Alliance Bernstein Discovery Value A	Mutual Fund	**	81,845
	Mainstay Large Cap Growth Fund	Mutual Fund	**	2,210,269
	Nuveen Core Plus Bond	Mutual Fund	**	970,454
	INV Equity and Income Fund A	Mutual Fund	**	64,938
	JP Morgan Government Bond A	Mutual Fund	**	410,565
	American Washington Mutual Investors Fund A	Mutual Fund	**	249,846
	MFS Value Fund	Mutual Fund	**	1,224,466
	MFS Aggressive Growth Allocation	Mutual Fund	**	73,143
	MFS Conservative Allocation	Mutual Fund	**	66,113
	MFS Growth Allocation	Mutual Fund	**	238,020
	MFS Moderate Allocation	Mutual Fund	**	16,458
	JP Morgan Small Cap Core	Mutual Fund	**	979,781
				11,015,657
*	Wells Fargo Stable Return Fund	Common Collective Trust	**	1,387,566
*	Wells Fargo/Black Rock S&P 500 Index CIT	Common Collective Trust	**	146,975
*	**Participant loans**	Notes receivable from participants ranging from 4.25% to 4.50%	$ -	61,548
	Total Assets Held			$ 12,611,746

***** Represents a party-in-interest, as defined by ERISA.

****** Information is not required for participant-directed investments pursuant to Form 5500 instructions.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

THORNHILL FINANCIAL
certified public accountants

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
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INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits as of December 31, 2016 and 2015

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2016 and 2015

Notes to Financial Statements

SUPPLEMENTAL SCHEDULES

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016

Schedule H, Line 4i -- Schedule of Assets (Held at End of Year) - December 31, 2016

THORNHILL FINANCIAL
certified public accountants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Bell Family Brands, Inc. 401(k) Savings Plan and Trust:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of the Bell Family Brands, Inc. 401(k) Savings Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
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 audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

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

www.thornhillcpa.com
phone 440-238-0445 fax 440-238-1688 address 18400 Pearl Road, Strongsville, OH 44136

Other Matter
The supplemental Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016 and Schedule of Assets (Held at End of Year) as of December 31, 2016 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules 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 schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Thornhill Financial, Inc.

Strongsville, Ohio
September 6, 2017

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	2016	2015
Assets		
Investments at fair value	$ 12,550,198	$ 13,041,378
Notes receivable from participants	61,548	94,126
Net Assets Available for Benefits	$ 12,611,746	$ 13,135,504

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

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
Additions		
Investment income:		
Net investment gain (loss)	$ 695,836	$ (141,210)
Interest and dividends	125,553	154,849
	821,389	13,639
Contributions:		
Participant	93,715	166,768
Employer	21,449	120,210
	115,164	286,978
Total additions	936,553	300,617
Deductions		
Benefit payments	1,392,584	4,243,198
Administrative expenses	67,727	91,215
Total deductions	1,460,311	4,334,413
Net decrease	(523,758)	(4,033,796)
Net Assets Available for Benefits		
Beginning of Year	13,135,504	17,169,300
End of Year	$ 12,611,746	$ 13,135,504

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

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Bell Family Brands, Inc. 401(k) Savings Plan and Trust (the Plan) is provided for general information purposes. Participants should refer to the plan document for more complete information.

The plan sponsor is Bell Family Brands, Inc. (the "Company"). The Plan is a defined contribution plan covering all eligible hourly and salaried employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is governed by a Board of Trustees comprised of several key executives of the Company. The assets of the Plan are maintained, and transactions therein are executed, by Wells Fargo Bank, N.A., the Plan's trustee.

Participation
Any full time employee is eligible to participate in the Plan on the first day of the first payroll period following the completion of thirty days of employment. Part time employees must work one year and have 1,000 hours of service in order to participate. Participants are automatically enrolled with a 1% deferral percentage after they meet the eligibility requirements unless they submit an election to not participate or participate at a different deferral percentage.

Participant Accounts and Contributions
Each participant's account is credited with the participant's contribution, the Company's matching and/or profit sharing contributions, net investment income earned on the account balances and forfeitures of terminated participants' non-vested account balances, as applicable. Plan participants may contribute 1% to 70% of gross compensation up to the maximum amount allowed, which will not cause the Plan to violate any of its provisions or any limits imposed by the Internal Revenue Code (IRC). The Company's discretionary matching contribution for 2016 and 2015 was 50% of the participant's contribution up to 6% of compensation for all participants. Participants are also eligible for discretionary Company profit sharing contributions. Profit sharing contributions made in 2016 and 2015 were $0 and $86,275, respectively.

Rollover Contributions
Distributions from another qualified plan may be transferred into the Plan.

Investment Options
Participants may direct the manner in which their contributions are to be allocated among the investment options available under the Plan. The Company contributions are allocated based upon the participant investment elections. All Plan investments are participant-directed.

Plan Expenses
The Plan pays trustee and investment management fees to Wells Fargo Bank, N.A, the trustee of the plan, and therefore these transactions qualify as party-in-interest. Fees paid by the Plan for the trustee and investment fees amounted to approximately $68,000 and $91,000 for the years ended December 31, 2016 and 2015, respectively.

Party-in-Interest Transactions
The Plan also participates in a revenue sharing arrangement whereby the Plan receives funds to pay certain administrative expenses. These funds totaled approximately $53,000 and $68,000 for the years ended December 31, 2016 and 2015, respectively. These amounts are included in net investment gain on the statements of changes in net assets available for benefits.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Participants are 100% vested in Company contributions and any earnings thereon after three years of service.

Forfeitures
Forfeitures shall be used to restore any previously forfeited amounts of a re-employed participant and to correct any errors in allocations of contributions, forfeitures, or earnings. Any remaining forfeitures are used to reduce Company matching contributions. Forfeitures of approximately $4,900 and $9,100 were used during 2016 and 2015, respectively. Unallocated forfeitures were approximately $17 and $11,300 as of December 31, 2016 and 2015, respectively.

Notes Receivable from Participants
Participants may borrow from their accounts a minimum of $1,000 up to a maximum of the lesser of $50,000 or 50% of their account balance. Loan terms range from 1 to 5 years or may exceed 5 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the current prime rate plus 1% at the time of issuance. Interest rates on loans outstanding at December 31, 2016 ranged from 4.25% to 4.50%.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Benefit Payments
Upon termination of service, death, or financial hardship, a participant's vested balance may be distributed in accordance with the provisions of the Plan. In addition, participants who have attained normal retirement age, as defined by the Plan, may elect to withdraw balances from their accounts while still employed.

Plan Termination
Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all amounts credited to participant accounts shall become fully vested.

Partial Plan Termination
In February 2015, certain product lines of the Company were sold. Due to this sale, certain participants were terminated causing a partial plan termination. The unvested portion of the terminated participants' accounts became fully vested as a result.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statements
The financial statements are prepared on the accrual basis of accounting.

Investments
Gains and losses on sales of securities are based on the actual cost of securities. Dividend income is recorded on the ex-dividend date. Interest from other investments is recorded as earned.

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

In May 2015, the Financial Accounting Standards Board (FASB) issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which exempts investments measured using the net asset value (NAV) practical expedient in ASC 820, *Fair Value Measurement*, from categorization within the fair value hierarchy. The guidance requires retrospective application and is effective for non-public entities for fiscal years, and interim periods within those years, beginning after December 15, 2016. Early adoption is permitted. Management elected to early adopt the provisions of this new standard. Accordingly, the guidance was retrospectively applied resulting in investments in the common collective trust that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient not being categorized in the fair value hierarchy.

In July 2015, FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-date practical expedient. Management has adopted Parts I and II, which are applied retrospectively. Part III is not applicable to this Plan.

Plan Benefits and Expenses
Benefits and expenses are recorded when paid.

Use of Estimates
The preparation of financial statements in conformity with U.S. generally accepted accounting principles (US GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The trustee has certified to the completeness and accuracy of the amounts reported as investments, notes receivable from participants, net investment gain (loss) and interest and dividends on the Plan's financial statements and the accompanying supplemental schedule of assets (held at end of year). Certain plan investments are units of funds managed by the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

4. FAIR VALUE MEASUREMENTS

Accounting Standard Codification (ASC) 820, *Fair Value Measurements and Disclosures*, 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 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 — Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Mutual Funds: Valued at the net asset value of shares held by the Plan at year end.

Common Collective Trust: Valued at the net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments or significant restrictions on redemptions.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
December 31, 2016				
Mutual Funds	$ 11,015,657	$ -	$ -	$ 11,015,657
Measured at net asset value				1,534,541
				$ 12,550,198
December 31, 2015				
Mutual Funds	$ 11,331,069	$ -	$ -	$ 11,331,069
Measured at net asset value				1,710,309
				$ 13,041,378

5. INCOME TAX STATUS

The Plan is administered pursuant to a prototype plan. In a volume submitter letter dated March 31, 2014, the Internal Revenue Service (IRS) notified that the Plan, as then designed, was in compliance with the applicable sections of the IRC. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the determination letter. However, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made in the accompanying financial statements.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, 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 the IRS; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

6. SUBSEQUENT EVENTS

Plan Management evaluated subsequent events through September 6, 2017, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER: 003
SCHEDULE H, LINE 4a -- SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are Included: X	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2016	$ 297	$ -	$ -	$ -	$ 297

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER 003
SCHEDULE H, LINE 4i -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	**Description of Investment**	**Cost**	**Current Value**
	Investments			
	American Funds AMCAP Fund A	Mutual Fund	**	$ 871,593
	American Funds American Balanced Fund A	Mutual Fund	**	403,028
	American Funds Europacific Growth Fund A	Mutual Fund	**	1,742,454
	Columbia Contrarian Core R	Mutual Fund	**	124,881
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*	Wells Fargo Stable Return Fund	Common Collective Trust	**	1,387,566
*	Wells Fargo/Black Rock S&P 500 Index CIT	Common Collective Trust	**	146,975
*	**Participant loans**	Notes receivable from participants ranging from 4.25% to 4.50%	$ -	61,548
	Total Assets Held			$ 12,611,746

***** Represents a party-in-interest, as defined by ERISA.

****** Information is not required for participant-directed investments pursuant to Form 5500 instructions.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

THORNHILL FINANCIAL
certified public accountants

BELL FAMILY BRANDS, INC.
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INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits as of December 31, 2016 and 2015

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2016 and 2015

Notes to Financial Statements

SUPPLEMENTAL SCHEDULES

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016

Schedule H, Line 4i -- Schedule of Assets (Held at End of Year) - December 31, 2016

THORNHILL FINANCIAL
certified public accountants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Bell Family Brands, Inc. 401(k) Savings Plan and Trust:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of the Bell Family Brands, Inc. 401(k) Savings Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
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 audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

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

www.thornhillcpa.com
phone 440-238-0445 fax 440-238-1688 address 18400 Pearl Road, Strongsville, OH 44136

Other Matter
The supplemental Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016 and Schedule of Assets (Held at End of Year) as of December 31, 2016 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules 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 schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Thornhill Financial, Inc.

Strongsville, Ohio
September 6, 2017

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	2016	2015
Assets		
Investments at fair value	$ 12,550,198	$ 13,041,378
Notes receivable from participants	61,548	94,126
Net Assets Available for Benefits	$ 12,611,746	$ 13,135,504

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

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
Additions		
Investment income:		
Net investment gain (loss)	$ 695,836	$ (141,210)
Interest and dividends	125,553	154,849
	821,389	13,639
Contributions:		
Participant	93,715	166,768
Employer	21,449	120,210
	115,164	286,978
Total additions	936,553	300,617
Deductions		
Benefit payments	1,392,584	4,243,198
Administrative expenses	67,727	91,215
Total deductions	1,460,311	4,334,413
Net decrease	(523,758)	(4,033,796)
Net Assets Available for Benefits		
Beginning of Year	13,135,504	17,169,300
End of Year	$ 12,611,746	$ 13,135,504

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

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Bell Family Brands, Inc. 401(k) Savings Plan and Trust (the Plan) is provided for general information purposes. Participants should refer to the plan document for more complete information.

The plan sponsor is Bell Family Brands, Inc. (the "Company"). The Plan is a defined contribution plan covering all eligible hourly and salaried employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is governed by a Board of Trustees comprised of several key executives of the Company. The assets of the Plan are maintained, and transactions therein are executed, by Wells Fargo Bank, N.A., the Plan's trustee.

Participation
Any full time employee is eligible to participate in the Plan on the first day of the first payroll period following the completion of thirty days of employment. Part time employees must work one year and have 1,000 hours of service in order to participate. Participants are automatically enrolled with a 1% deferral percentage after they meet the eligibility requirements unless they submit an election to not participate or participate at a different deferral percentage.

Participant Accounts and Contributions
Each participant's account is credited with the participant's contribution, the Company's matching and/or profit sharing contributions, net investment income earned on the account balances and forfeitures of terminated participants' non-vested account balances, as applicable. Plan participants may contribute 1% to 70% of gross compensation up to the maximum amount allowed, which will not cause the Plan to violate any of its provisions or any limits imposed by the Internal Revenue Code (IRC). The Company's discretionary matching contribution for 2016 and 2015 was 50% of the participant's contribution up to 6% of compensation for all participants. Participants are also eligible for discretionary Company profit sharing contributions. Profit sharing contributions made in 2016 and 2015 were $0 and $86,275, respectively.

Rollover Contributions
Distributions from another qualified plan may be transferred into the Plan.

Investment Options
Participants may direct the manner in which their contributions are to be allocated among the investment options available under the Plan. The Company contributions are allocated based upon the participant investment elections. All Plan investments are participant-directed.

Plan Expenses
The Plan pays trustee and investment management fees to Wells Fargo Bank, N.A, the trustee of the plan, and therefore these transactions qualify as party-in-interest. Fees paid by the Plan for the trustee and investment fees amounted to approximately $68,000 and $91,000 for the years ended December 31, 2016 and 2015, respectively.

Party-in-Interest Transactions
The Plan also participates in a revenue sharing arrangement whereby the Plan receives funds to pay certain administrative expenses. These funds totaled approximately $53,000 and $68,000 for the years ended December 31, 2016 and 2015, respectively. These amounts are included in net investment gain on the statements of changes in net assets available for benefits.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Participants are 100% vested in Company contributions and any earnings thereon after three years of service.

Forfeitures
Forfeitures shall be used to restore any previously forfeited amounts of a re-employed participant and to correct any errors in allocations of contributions, forfeitures, or earnings. Any remaining forfeitures are used to reduce Company matching contributions. Forfeitures of approximately $4,900 and $9,100 were used during 2016 and 2015, respectively. Unallocated forfeitures were approximately $17 and $11,300 as of December 31, 2016 and 2015, respectively.

Notes Receivable from Participants
Participants may borrow from their accounts a minimum of $1,000 up to a maximum of the lesser of $50,000 or 50% of their account balance. Loan terms range from 1 to 5 years or may exceed 5 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the current prime rate plus 1% at the time of issuance. Interest rates on loans outstanding at December 31, 2016 ranged from 4.25% to 4.50%.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Benefit Payments
Upon termination of service, death, or financial hardship, a participant's vested balance may be distributed in accordance with the provisions of the Plan. In addition, participants who have attained normal retirement age, as defined by the Plan, may elect to withdraw balances from their accounts while still employed.

Plan Termination
Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all amounts credited to participant accounts shall become fully vested.

Partial Plan Termination
In February 2015, certain product lines of the Company were sold. Due to this sale, certain participants were terminated causing a partial plan termination. The unvested portion of the terminated participants' accounts became fully vested as a result.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statements
The financial statements are prepared on the accrual basis of accounting.

Investments
Gains and losses on sales of securities are based on the actual cost of securities. Dividend income is recorded on the ex-dividend date. Interest from other investments is recorded as earned.

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

In May 2015, the Financial Accounting Standards Board (FASB) issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which exempts investments measured using the net asset value (NAV) practical expedient in ASC 820, *Fair Value Measurement*, from categorization within the fair value hierarchy. The guidance requires retrospective application and is effective for non-public entities for fiscal years, and interim periods within those years, beginning after December 15, 2016. Early adoption is permitted. Management elected to early adopt the provisions of this new standard. Accordingly, the guidance was retrospectively applied resulting in investments in the common collective trust that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient not being categorized in the fair value hierarchy.

In July 2015, FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-date practical expedient. Management has adopted Parts I and II, which are applied retrospectively. Part III is not applicable to this Plan.

Plan Benefits and Expenses
Benefits and expenses are recorded when paid.

Use of Estimates
The preparation of financial statements in conformity with U.S. generally accepted accounting principles (US GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The trustee has certified to the completeness and accuracy of the amounts reported as investments, notes receivable from participants, net investment gain (loss) and interest and dividends on the Plan's financial statements and the accompanying supplemental schedule of assets (held at end of year). Certain plan investments are units of funds managed by the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

4. FAIR VALUE MEASUREMENTS

Accounting Standard Codification (ASC) 820, *Fair Value Measurements and Disclosures*, 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 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 — Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Mutual Funds: Valued at the net asset value of shares held by the Plan at year end.

Common Collective Trust: Valued at the net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments or significant restrictions on redemptions.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
December 31, 2016				
Mutual Funds	$ 11,015,657	$ -	$ -	$ 11,015,657
Measured at net asset value				1,534,541
				$ 12,550,198
December 31, 2015				
Mutual Funds	$ 11,331,069	$ -	$ -	$ 11,331,069
Measured at net asset value				1,710,309
				$ 13,041,378

5. INCOME TAX STATUS

The Plan is administered pursuant to a prototype plan. In a volume submitter letter dated March 31, 2014, the Internal Revenue Service (IRS) notified that the Plan, as then designed, was in compliance with the applicable sections of the IRC. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the determination letter. However, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made in the accompanying financial statements.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, 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 the IRS; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

6. SUBSEQUENT EVENTS

Plan Management evaluated subsequent events through September 6, 2017, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER: 003
SCHEDULE H, LINE 4a -- SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are Included: X	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2016	$ 297	$ -	$ -	$ -	$ 297

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER 003
SCHEDULE H, LINE 4i -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	**Description of Investment**	**Cost**	**Current Value**
	Investments			
	American Funds AMCAP Fund A	Mutual Fund	**	$ 871,593
	American Funds American Balanced Fund A	Mutual Fund	**	403,028
	American Funds Europacific Growth Fund A	Mutual Fund	**	1,742,454
	Columbia Contrarian Core R	Mutual Fund	**	124,881
	JP Morgan Midcap Value Fund A	Mutual Fund	**	1,287,803
	Alliance Bernstein Discovery Value A	Mutual Fund	**	81,845
	Mainstay Large Cap Growth Fund	Mutual Fund	**	2,210,269
	Nuveen Core Plus Bond	Mutual Fund	**	970,454
	INV Equity and Income Fund A	Mutual Fund	**	64,938
	JP Morgan Government Bond A	Mutual Fund	**	410,565
	American Washington Mutual Investors Fund A	Mutual Fund	**	249,846
	MFS Value Fund	Mutual Fund	**	1,224,466
	MFS Aggressive Growth Allocation	Mutual Fund	**	73,143
	MFS Conservative Allocation	Mutual Fund	**	66,113
	MFS Growth Allocation	Mutual Fund	**	238,020
	MFS Moderate Allocation	Mutual Fund	**	16,458
	JP Morgan Small Cap Core	Mutual Fund	**	979,781
				11,015,657
*	Wells Fargo Stable Return Fund	Common Collective Trust	**	1,387,566
*	Wells Fargo/Black Rock S&P 500 Index CIT	Common Collective Trust	**	146,975
*	**Participant loans**	Notes receivable from participants ranging from 4.25% to 4.50%	$ -	61,548
	Total Assets Held			$ 12,611,746

***** Represents a party-in-interest, as defined by ERISA.

****** Information is not required for participant-directed investments pursuant to Form 5500 instructions.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

THORNHILL FINANCIAL
certified public accountants

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
INDEX TO FINANCIAL STATEMENTS AND SCHEDULES

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits as of December 31, 2016 and 2015

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2016 and 2015

Notes to Financial Statements

SUPPLEMENTAL SCHEDULES

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2016

Schedule H, Line 4i -- Schedule of Assets (Held at End of Year) - December 31, 2016

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Bell Family Brands, Inc. 401(k) Savings Plan and Trust:

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Strongsville, Ohio
September 6, 2017

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

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

In May 2015, the Financial Accounting Standards Board (FASB) issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which exempts investments measured using the net asset value (NAV) practical expedient in ASC 820, *Fair Value Measurement*, from categorization within the fair value hierarchy. The guidance requires retrospective application and is effective for non-public entities for fiscal years, and interim periods within those years, beginning after December 15, 2016. Early adoption is permitted. Management elected to early adopt the provisions of this new standard. Accordingly, the guidance was retrospectively applied resulting in investments in the common collective trust that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient not being categorized in the fair value hierarchy.

In July 2015, FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-date practical expedient. Management has adopted Parts I and II, which are applied retrospectively. Part III is not applicable to this Plan.

Plan Benefits and Expenses
Benefits and expenses are recorded when paid.

Use of Estimates
The preparation of financial statements in conformity with U.S. generally accepted accounting principles (US GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The trustee has certified to the completeness and accuracy of the amounts reported as investments, notes receivable from participants, net investment gain (loss) and interest and dividends on the Plan's financial statements and the accompanying supplemental schedule of assets (held at end of year). Certain plan investments are units of funds managed by the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

4. FAIR VALUE MEASUREMENTS

Accounting Standard Codification (ASC) 820, *Fair Value Measurements and Disclosures*, 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 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 — Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Mutual Funds: Valued at the net asset value of shares held by the Plan at year end.

Common Collective Trust: Valued at the net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments or significant restrictions on redemptions.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
December 31, 2016				
Mutual Funds	$ 11,015,657	$ -	$ -	$ 11,015,657
Measured at net asset value				1,534,541
				$ 12,550,198
December 31, 2015				
Mutual Funds	$ 11,331,069	$ -	$ -	$ 11,331,069
Measured at net asset value				1,710,309
				$ 13,041,378

5. INCOME TAX STATUS

The Plan is administered pursuant to a prototype plan. In a volume submitter letter dated March 31, 2014, the Internal Revenue Service (IRS) notified that the Plan, as then designed, was in compliance with the applicable sections of the IRC. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the determination letter. However, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made in the accompanying financial statements.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016 and 2015, 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 the IRS; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

6. SUBSEQUENT EVENTS

Plan Management evaluated subsequent events through September 6, 2017, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER: 003
SCHEDULE H, LINE 4a -- SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are Included: X	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2016	$ 297	$ -	$ -	$ -	$ 297

BELL FAMILY BRANDS, INC.
401(k) SAVINGS PLAN AND TRUST
EMPLOYER IDENTIFICATION NUMBER 42-1743580
PLAN NUMBER 003
SCHEDULE H, LINE 4i -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2016

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	**Description of Investment**	**Cost**	**Current Value**
	Investments			
	American Funds AMCAP Fund A	Mutual Fund	**	$ 871,593
	American Funds American Balanced Fund A	Mutual Fund	**	403,028
	American Funds Europacific Growth Fund A	Mutual Fund	**	1,742,454
	Columbia Contrarian Core R	Mutual Fund	**	124,881
	JP Morgan Midcap Value Fund A	Mutual Fund	**	1,287,803
	Alliance Bernstein Discovery Value A	Mutual Fund	**	81,845
	Mainstay Large Cap Growth Fund	Mutual Fund	**	2,210,269
	Nuveen Core Plus Bond	Mutual Fund	**	970,454
	INV Equity and Income Fund A	Mutual Fund	**	64,938
	JP Morgan Government Bond A	Mutual Fund	**	410,565
	American Washington Mutual Investors Fund A	Mutual Fund	**	249,846
	MFS Value Fund	Mutual Fund	**	1,224,466
	MFS Aggressive Growth Allocation	Mutual Fund	**	73,143
	MFS Conservative Allocation	Mutual Fund	**	66,113
	MFS Growth Allocation	Mutual Fund	**	238,020
	MFS Moderate Allocation	Mutual Fund	**	16,458
	JP Morgan Small Cap Core	Mutual Fund	**	979,781
				11,015,657
*	Wells Fargo Stable Return Fund	Common Collective Trust	**	1,387,566
*	Wells Fargo/Black Rock S&P 500 Index CIT	Common Collective Trust	**	146,975
*	**Participant loans**	Notes receivable from participants ranging from 4.25% to 4.50%	$ -	61,548
	Total Assets Held			$ 12,611,746

***** Represents a party-in-interest, as defined by ERISA.

****** Information is not required for participant-directed investments pursuant to Form 5500 instructions.