

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 2018 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>THE ONEIDA GROUP 401 (K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/20/2007</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/20/2007</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/20/2007</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>THE ONEIDA GROUP</u> <u>200 CIVIC CENTER DRIVE</u> <u>SUITE 700</u> <u>COLUMBUS, OH 43215</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>45-3414553</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>703-450-9068</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>45-3414553</u>	2c Plan Sponsor's telephone number <u>703-450-9068</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>45-3414553</u>					
2c Plan Sponsor's telephone number <u>703-450-9068</u>					
2d Business code (see instructions) <u>541990</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2019	JAMIE KELLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name THE ONEIDA GROUP c Plan Name	4b EIN 45-3414553 4d PN 001
5 Total number of participants at the beginning of the plan year	5 1949
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 1312 6a(2) 1284 6b 27 6c 617 6d 1928 6e 18 6f 1946 6g 1755 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 2R 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan THE ONEIDA GROUP 401 (K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ONEIDA GROUP	D Employer Identification Number (EIN) 45-3414553	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	38865	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(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	ADVISOR	10715	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ABF SM CAP VAL INV - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HTFD INTL OPPS R4 - HARTFORD ADMIN 41-0679409	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS DIVRS DIVD INV - INVESCO INVE 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.50%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H ENTERPRISE A - JANUS SERVICES 43-1804048	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H TRITON S - JANUS SERVICES LLC 43-1804048	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPP DEVELOPING MKT Y - OFI GLOBAL 225 LIBERTY STREET NEW YORK, NY 10281	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIM TOTAL RETURN A - DST ASSET MAN PO BOX 219432 KANSAS CITY, MO 64121	0.45%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO REAL RTN BD AD - DST ASSET M PO BOX 219432 KANSAS CITY, MO 64121	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE BAL - T. ROWE PRICE SER	0.15%	
52-2269240		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2005 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2010 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2015 - T. ROWE PRIC 52-2269240	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2020 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2025 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2030 - T. ROWE PRIC 52-2269240	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2035 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2040 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2045 - T. ROWE PRIC 52-2269240	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2050 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIREMENT 2055 - T. ROWE PRIC 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP SMALL-CAP VALUE - T. ROWE PRIC 52-2269240	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VRTS C MDCP VAL EQ I - VIRTUS FUND 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.40%	
(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 2018 This Form is Open to Public Inspection.	
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018					
A Name of plan THE ONEIDA GROUP 401 (K) PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE ONEIDA GROUP				D Employer Identification Number (EIN) 45-3414553	
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: MIP CL 1					
b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY					
c EIN-PN 04-3022712-024		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3945593	
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)	
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	

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan THE ONEIDA GROUP 401 (K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ONEIDA GROUP	D Employer Identification Number (EIN) 45-3414553	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	24773	13659
(2) Participant contributions	1b(2)	0	26945
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1041536	577408
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	46159	38721
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	2434562	2621989
(9) Value of interest in common/collective trusts	1c(9)	4711598	3945593
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	50028275	44267464
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	58286903	51491779

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	58286903	51491779
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	978477	
(B) Participants	2a(1)(B)	2779212	
(C) Others (including rollovers)	2a(1)(C)	58451	
(2) Noncash contributions	2a(2)	0	3816140
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	12937	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	127154	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		140091
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	3318261
(B) Common stock	2b(2)(B)	566	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3317695	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3318261
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1975	-2145
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4120	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	-5856
(B) Other	2b(5)(B)	-5856	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		37684
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-5922513
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1381662

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	8108218	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		8108218
f Corrective distributions (see instructions)	2f		5489
g Certain deemed distributions of participant loans (see instructions)	2g		13503
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	10715	
(4) Other	2i(4)	38861	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		49576
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8176786

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-6795124
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: CLARK, SCHAEFER, HACKETT & CO.

(2) EIN: 31-0800053

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a	X		737440
4b		X	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>THE ONEIDA GROUP 401 (K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE ONEIDA GROUP</u>	D Employer Identification Number (EIN) <u>45-3414553</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2018
v. 171027

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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**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):

The Oneida Group 401(k) Plan

Financial Statements and Supplemental Schedules

December 31, 2018 and 2017

(with Independent Auditors' Report)

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INDEPENDENT AUDITORS' REPORT

To the Participants and Oneida Group Benefits Committee of
The Oneida Group 401(k) Plan
Columbus, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Oneida Group 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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

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 Fidelity Management Trust Company, the trustee of the Plan, except for comparing such 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, 2018 and 2017, 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.

Other Matter

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2018 and supplemental schedule of assets (held at end of year) as of December 31, 2018 are required by the Department of Labor's 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 these supplemental schedules.

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.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
August 26, 2019

The Oneida Group 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 44,227,478	49,993,590
Common collective trust	3,987,925	4,725,057
Interest-bearing cash	542,248	1,006,527
Self-directed brokerage account	<u>113,867</u>	<u>115,853</u>
	48,871,518	55,841,027
Receivables:		
Employee contribution receivable	26,945	-
Employer contribution receivable	13,659	24,773
Participant notes receivable	<u>2,681,457</u>	<u>2,495,024</u>
	<u>2,722,061</u>	<u>2,519,797</u>
Net assets available for benefits	\$ <u>51,593,579</u>	<u>58,360,824</u>

See accompanying notes to the financial statements.

The Oneida Group 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Additions:		
Investment activity:		
Interest and dividend income	\$ 3,394,583	6,122,872
Net appreciation (depreciation) in fair value of investments	<u>(5,927,342)</u>	<u>2,400,506</u>
	<u>(2,532,759)</u>	<u>8,523,378</u>
Interest income on participant notes receivable	<u>127,154</u>	<u>102,754</u>
Contributions:		
Participant	2,779,212	2,898,364
Employer	978,477	994,884
Rollover	<u>58,451</u>	<u>992,026</u>
	<u>3,816,140</u>	<u>4,885,274</u>
Total additions	<u>1,410,535</u>	<u>13,511,406</u>
Deductions:		
Benefits paid to participants	8,128,204	8,248,445
Administrative expenses	<u>49,576</u>	<u>44,427</u>
Total deductions	<u>8,177,780</u>	<u>8,292,872</u>
Net increase (decrease)	(6,767,245)	5,218,534
Net assets available for benefits:		
Beginning of year	<u>58,360,824</u>	<u>53,142,290</u>
End of year	\$ <u>51,593,579</u>	<u>58,360,824</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of The Oneida Group 401(k) Plan (formerly, the EveryWare Global 401(k) Plan) (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees, as defined, of The Oneida Group (formerly, EveryWare Global, Inc.) and adopting affiliated companies (collectively, the Employer).

Effective July 1, 2017, the Plan was restated and renamed from the EveryWare Global 401(k) Plan and Trust to the Oneida Group 401(k) Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Full-time employees are immediately eligible to enter the Plan. Part-time employees, as defined, who are age 21 and have completed 1,000 hours of credited service are eligible to participate in the Plan. Certain employees are excluded from participation, as defined in the Plan. An employee may participate in the Plan as of the first day that the employee meets the eligibility requirements.

Contributions

Employees may contribute up to 75% of eligible compensation, as defined, each year, subject to Internal Revenue Service (IRS) limits. Eligible employees are automatically enrolled in the Plan at 3% of eligible compensation with an automatic increase of 1% annually up to a maximum of 10%, unless the employee has elected to decline participation or has elected a different contribution percentage or is a member of the Lancaster union. The participants' elective deferral must be at least 1% of eligible compensation. The participants' elective deferrals are not taxed as compensation in the year of deferral. Participants may also contribute rollover contributions representing distributions from other qualified plans. Participants who reach age 50 may contribute up to 100% of eligible compensation, as defined, each year, subject to IRS limits and may also elect to make catch-up contributions.

The Plan provides for discretionary Employer matching contributions, annual non-elective Employer contributions and annual discretionary non-elective Employer contributions to certain eligible employees, as defined by the Plan document. The Employer made discretionary matching contributions to certain union employees according to the respective collective bargaining agreements during 2018 and 2017. During 2018 and 2017, the Employer made non-elective contributions of a fixed percentage to certain union employees according to the respective collective bargaining agreements. The Employer did not make an additional discretionary non-elective contribution during 2018 or 2017.

Participant accounts

Individual account balances are maintained for each participant. Each participant's account is credited with the participant's contributions, related Employer contributions, and an allocation of Plan investment earnings. Each participant's account is decreased by an allocation of investment losses, administrative expenses and any participant withdrawals. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The Plan's investments are participant-directed.

Vesting

Participants are immediately vested in all contributions plus actual earnings thereon.

Payment of benefits

Upon termination of service, death, disability, retirement, or reaching age 59 ½, distributions may be made to the participant or beneficiary in a single lump sum payment, or certain installment payments. Normal retirement is at age 65; however, the Plan also provides for early retirement upon attaining age 55. A participant may also elect to withdraw his or her deferred contributions and vested Employer contributions in the event of financial hardship, subject to Plan provisions.

Participant notes receivable

Participants may borrow from their Plan accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their account balance. Notes are repaid over a period not to exceed five years or up to 15 years for the purchase of a primary residence. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

Administrative expenses

Certain administrative expenses are paid by the Employer and are excluded from these financial statements. Fees related to the administration of participant notes receivable or other transactional fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments. Beginning in 2018, certain expenses are paid through revenue sharing rather than direct payment. Revenue sharing in the amount of \$10,000 is included in administrative expenses for the year ended December 31, 2018.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**Basis of accounting**

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

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisor and trustee. See Note 4 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Participant notes receivable

Participant notes receivable are measured at the unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. Delinquent participant notes are reclassified as distributions upon default, as defined, based upon terms of the Plan. No allowance for credit losses has been recorded at December 31, 2018 and 2017.

Subsequent events

The Plan evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through August 26, 2019, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements and supplemental schedules as of and for the years ended December 31, 2018 and 2017 was obtained from data that has been prepared and certified to as complete and accurate by Fidelity Management Trust Company (Fidelity), the trustee of the Plan:

Investments
Net appreciation (depreciation) in fair value of investments
Interest and dividend income
Assets held at the end of year

4. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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.

The following are descriptions of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

Registered investment companies: The fair value of these securities is based on the net asset value (NAV) of shares held by the Plan at year end, which is based on observable market quotations for identical assets and are priced on a daily basis at the close of business.

Common collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Interest-bearing cash: The carrying value approximates fair value.

Self-directed brokerage account: Account represents investments in registered investment companies, common stock and interest-bearing cash. The registered investment companies are valued at the NAV of shares held by the Plan at year end, which is based on observable market quotations for identical assets and are priced on a daily basis at the close of business. The common stock is valued at the closing price reported on the active market on which the individual securities are traded. The interest-bearing cash's carrying value approximates fair value.

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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018 and 2017:

Assets at Fair Value as of December 31, 2018

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Assets in the fair value hierarchy:				
Registered investment companies \$	44,227,478	-	-	44,227,478
Interest-bearing cash	542,248	-	-	542,248
Self-directed brokerage account	<u>113,867</u>	<u>-</u>	<u>-</u>	<u>113,867</u>
	44,883,593	-	-	44,883,593
Investments measured at NAV:				
Common collective trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,987,925</u>
Total investments, at fair value \$	<u>44,883,593</u>	<u>-</u>	<u>-</u>	<u>48,871,518</u>

Assets at Fair Value as of December 31, 2017

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Assets in the fair value hierarchy:				
Registered investment companies \$	49,993,590	-	-	49,993,590
Interest-bearing cash	1,006,527	-	-	1,006,527
Self-directed brokerage account	<u>115,853</u>	<u>-</u>	<u>-</u>	<u>115,853</u>
	51,115,970	-	-	51,115,970
Investments measured at NAV:				
Common collective trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,725,057</u>
Total investments, at fair value \$	<u>51,115,970</u>	<u>-</u>	<u>-</u>	<u>55,841,027</u>

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2018 and 2017, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2018</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 3,987,925	n/a	Daily	Daily

<u>December 31, 2017</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 4,725,057	n/a	Daily	Daily

5. PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are managed by Fidelity, the trustee as defined by the Plan and, therefore, these transactions and fees paid to the trustees qualify as party-in-interest transactions to the Plan.

6. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

7. TAX STATUS:

The Plan elected to adopt the volume submitter plan of Fidelity. The Internal Revenue Service (IRS) issued an opinion letter dated March 31, 2014 that stated the volume submitter plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving this opinion letter and the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the financial statements.

8. RISKS AND UNCERTAINTIES:

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

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Net assets available for benefits per the financial statements	\$ 51,593,579	58,360,824
Adjustment from contract to fair value for common collective trust, current year	(42,332)	(13,459)
Deemed distributions of participant notes receivable	<u>(59,468)</u>	<u>(60,462)</u>
Net assets available for benefits per Form 5500	\$ <u>51,491,779</u>	<u>58,286,903</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Form 5500 for the years ended December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Change in net assets available for benefits per the financial statements	\$ (6,767,245)	5,218,534
Adjustment from contract to fair value for common collective trust, prior year	13,459	(12,201)
Adjustment from contract to fair value for common collective trust, current year	(42,332)	(13,459)
Net deemed distributions of participant notes receivable	<u>994</u>	<u>31,434</u>
Change in net assets available for benefits per Form 5500	\$ <u>(6,795,124)</u>	<u>5,224,308</u>

10. NONEXEMPT TRANSACTIONS:

During the years ended December 31, 2018 and 2017, certain employee withholdings totaling \$629,669 and \$107,771 were not remitted to the Plan on a timely basis within the Department of Labor guidelines. Those transactions constituted nonexempt prohibited transactions.

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
 Year Ended December 31, 2018

Total That Constitutes Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to the Plan		Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Period withheld	Amount					
2018	\$ 629,669	X	\$ -	\$ 26,945	\$ 602,724	-
2017	107,771	X	-	-	107,771	-

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	American Beacon Small-Cap Value Inv	Registered investment company	** \$	562,809
*	Fidelity 500 Index Fund	Registered investment company	**	2,475,837
*	Fidelity Balanced Fund	Registered investment company	**	441,642
*	Fidelity Contrafund	Registered investment company	**	7,837,709
*	Fidelity Growth Company Fund	Registered investment company	**	1,380,483
*	Fidelity High Income Fund	Registered investment company	**	244,774
*	Fidelity Real Estate Invst Fund	Registered investment company	**	163,830
*	Fidelity US Bond Index Fund	Registered investment company	**	569,782
	Hartford Intl Opps R4	Registered investment company	**	1,253,065
	Invesco Divrs Divd Inv	Registered investment company	**	3,188,590
	Janus Enterprise A	Registered investment company	**	1,891,947
	Janus Triton S	Registered investment company	**	1,633,268
	Oppenheimer Developing Mrkts Y	Registered investment company	**	277,483
	PIMCO Real Return Bd Ad	Registered investment company	**	97,031
	PIMCO Total Return A Fund	Registered investment company	**	2,465,087
	T. Rowe Price Retirement 2005	Registered investment company	**	1,283
	T. Rowe Price Retirement 2010	Registered investment company	**	230,826
	T. Rowe Price Retirement 2015	Registered investment company	**	1,195,724
	T. Rowe Price Retirement 2020	Registered investment company	**	4,100,801
	T. Rowe Price Retirement 2025	Registered investment company	**	2,104,363
	T. Rowe Price Retirement 2030	Registered investment company	**	3,262,591
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	T. Rowe Price Retirement 2040	Registered investment company	**	2,121,442
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	T. Rowe Price Retirement 2050	Registered investment company	**	871,120
	T. Rowe Price Retirement 2055	Registered investment company	**	492,653
	T. Rowe Price Retirement Bal	Registered investment company	**	283,312
	T. Rowe Price Small Cap Value	Registered investment company	**	808,408
	Virtus Ceredex Mid Cap Value Equity Fund CI	Registered investment company	**	1,479,913
*	Fidelity Managed Income Portfolio I Fund	Common collective trust	**	3,945,593
*	Fidelity Government Money Market Fund	Interest-bearing cash	**	542,248
	Self-Directed Brokerage Account	Brokerage account	**	113,867
*	Participant Notes Receivable	Interest rate of 3.25% - 6.25%	\$ -	2,621,989
				<u>\$ 51,451,175</u>

* Indicates party-in-interest to the Plan

** Cost omitted for participant directed investments



The Oneida Group 401(k) Plan

Financial Statements and Supplemental Schedules

December 31, 2018 and 2017

(with Independent Auditors' Report)

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INDEPENDENT AUDITORS' REPORT

To the Participants and Oneida Group Benefits Committee of
The Oneida Group 401(k) Plan
Columbus, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Oneida Group 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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

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 Fidelity Management Trust Company, the trustee of the Plan, except for comparing such 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, 2018 and 2017, 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.

Other Matter

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2018 and supplemental schedule of assets (held at end of year) as of December 31, 2018 are required by the Department of Labor's 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 these supplemental schedules.

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.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
August 26, 2019

The Oneida Group 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 44,227,478	49,993,590
Common collective trust	3,987,925	4,725,057
Interest-bearing cash	542,248	1,006,527
Self-directed brokerage account	<u>113,867</u>	<u>115,853</u>
	48,871,518	55,841,027
Receivables:		
Employee contribution receivable	26,945	-
Employer contribution receivable	13,659	24,773
Participant notes receivable	<u>2,681,457</u>	<u>2,495,024</u>
	<u>2,722,061</u>	<u>2,519,797</u>
Net assets available for benefits	\$ <u>51,593,579</u>	<u>58,360,824</u>

See accompanying notes to the financial statements.

The Oneida Group 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Additions:		
Investment activity:		
Interest and dividend income	\$ 3,394,583	6,122,872
Net appreciation (depreciation) in fair value of investments	<u>(5,927,342)</u>	<u>2,400,506</u>
	<u>(2,532,759)</u>	<u>8,523,378</u>
Interest income on participant notes receivable	<u>127,154</u>	<u>102,754</u>
Contributions:		
Participant	2,779,212	2,898,364
Employer	978,477	994,884
Rollover	<u>58,451</u>	<u>992,026</u>
	<u>3,816,140</u>	<u>4,885,274</u>
Total additions	<u>1,410,535</u>	<u>13,511,406</u>
Deductions:		
Benefits paid to participants	8,128,204	8,248,445
Administrative expenses	<u>49,576</u>	<u>44,427</u>
Total deductions	<u>8,177,780</u>	<u>8,292,872</u>
Net increase (decrease)	(6,767,245)	5,218,534
Net assets available for benefits:		
Beginning of year	<u>58,360,824</u>	<u>53,142,290</u>
End of year	\$ <u>51,593,579</u>	<u>58,360,824</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of The Oneida Group 401(k) Plan (formerly, the EveryWare Global 401(k) Plan) (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees, as defined, of The Oneida Group (formerly, EveryWare Global, Inc.) and adopting affiliated companies (collectively, the Employer).

Effective July 1, 2017, the Plan was restated and renamed from the EveryWare Global 401(k) Plan and Trust to the Oneida Group 401(k) Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Full-time employees are immediately eligible to enter the Plan. Part-time employees, as defined, who are age 21 and have completed 1,000 hours of credited service are eligible to participate in the Plan. Certain employees are excluded from participation, as defined in the Plan. An employee may participate in the Plan as of the first day that the employee meets the eligibility requirements.

Contributions

Employees may contribute up to 75% of eligible compensation, as defined, each year, subject to Internal Revenue Service (IRS) limits. Eligible employees are automatically enrolled in the Plan at 3% of eligible compensation with an automatic increase of 1% annually up to a maximum of 10%, unless the employee has elected to decline participation or has elected a different contribution percentage or is a member of the Lancaster union. The participants' elective deferral must be at least 1% of eligible compensation. The participants' elective deferrals are not taxed as compensation in the year of deferral. Participants may also contribute rollover contributions representing distributions from other qualified plans. Participants who reach age 50 may contribute up to 100% of eligible compensation, as defined, each year, subject to IRS limits and may also elect to make catch-up contributions.

The Plan provides for discretionary Employer matching contributions, annual non-elective Employer contributions and annual discretionary non-elective Employer contributions to certain eligible employees, as defined by the Plan document. The Employer made discretionary matching contributions to certain union employees according to the respective collective bargaining agreements during 2018 and 2017. During 2018 and 2017, the Employer made non-elective contributions of a fixed percentage to certain union employees according to the respective collective bargaining agreements. The Employer did not make an additional discretionary non-elective contribution during 2018 or 2017.

Participant accounts

Individual account balances are maintained for each participant. Each participant's account is credited with the participant's contributions, related Employer contributions, and an allocation of Plan investment earnings. Each participant's account is decreased by an allocation of investment losses, administrative expenses and any participant withdrawals. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The Plan's investments are participant-directed.

Vesting

Participants are immediately vested in all contributions plus actual earnings thereon.

Payment of benefits

Upon termination of service, death, disability, retirement, or reaching age 59 ½, distributions may be made to the participant or beneficiary in a single lump sum payment, or certain installment payments. Normal retirement is at age 65; however, the Plan also provides for early retirement upon attaining age 55. A participant may also elect to withdraw his or her deferred contributions and vested Employer contributions in the event of financial hardship, subject to Plan provisions.

Participant notes receivable

Participants may borrow from their Plan accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their account balance. Notes are repaid over a period not to exceed five years or up to 15 years for the purchase of a primary residence. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

Administrative expenses

Certain administrative expenses are paid by the Employer and are excluded from these financial statements. Fees related to the administration of participant notes receivable or other transactional fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments. Beginning in 2018, certain expenses are paid through revenue sharing rather than direct payment. Revenue sharing in the amount of \$10,000 is included in administrative expenses for the year ended December 31, 2018.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**Basis of accounting**

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

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisor and trustee. See Note 4 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Participant notes receivable

Participant notes receivable are measured at the unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. Delinquent participant notes are reclassified as distributions upon default, as defined, based upon terms of the Plan. No allowance for credit losses has been recorded at December 31, 2018 and 2017.

Subsequent events

The Plan evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through August 26, 2019, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements and supplemental schedules as of and for the years ended December 31, 2018 and 2017 was obtained from data that has been prepared and certified to as complete and accurate by Fidelity Management Trust Company (Fidelity), the trustee of the Plan:

Investments
Net appreciation (depreciation) in fair value of investments
Interest and dividend income
Assets held at the end of year

4. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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.

The following are descriptions of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

Registered investment companies: The fair value of these securities is based on the net asset value (NAV) of shares held by the Plan at year end, which is based on observable market quotations for identical assets and are priced on a daily basis at the close of business.

Common collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Interest-bearing cash: The carrying value approximates fair value.

Self-directed brokerage account: Account represents investments in registered investment companies, common stock and interest-bearing cash. The registered investment companies are valued at the NAV of shares held by the Plan at year end, which is based on observable market quotations for identical assets and are priced on a daily basis at the close of business. The common stock is valued at the closing price reported on the active market on which the individual securities are traded. The interest-bearing cash's carrying value approximates fair value.

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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018 and 2017:

Assets at Fair Value as of December 31, 2018

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Assets in the fair value hierarchy:				
Registered investment companies \$	44,227,478	-	-	44,227,478
Interest-bearing cash	542,248	-	-	542,248
Self-directed brokerage account	<u>113,867</u>	<u>-</u>	<u>-</u>	<u>113,867</u>
	44,883,593	-	-	44,883,593
Investments measured at NAV:				
Common collective trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,987,925</u>
Total investments, at fair value \$	<u>44,883,593</u>	<u>-</u>	<u>-</u>	<u>48,871,518</u>

Assets at Fair Value as of December 31, 2017

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Assets in the fair value hierarchy:				
Registered investment companies \$	49,993,590	-	-	49,993,590
Interest-bearing cash	1,006,527	-	-	1,006,527
Self-directed brokerage account	<u>115,853</u>	<u>-</u>	<u>-</u>	<u>115,853</u>
	51,115,970	-	-	51,115,970
Investments measured at NAV:				
Common collective trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,725,057</u>
Total investments, at fair value \$	<u>51,115,970</u>	<u>-</u>	<u>-</u>	<u>55,841,027</u>

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2018 and 2017, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2018</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 3,987,925	n/a	Daily	Daily

<u>December 31, 2017</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 4,725,057	n/a	Daily	Daily

5. PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are managed by Fidelity, the trustee as defined by the Plan and, therefore, these transactions and fees paid to the trustees qualify as party-in-interest transactions to the Plan.

6. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

7. TAX STATUS:

The Plan elected to adopt the volume submitter plan of Fidelity. The Internal Revenue Service (IRS) issued an opinion letter dated March 31, 2014 that stated the volume submitter plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving this opinion letter and the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the financial statements.

8. RISKS AND UNCERTAINTIES:

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

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Net assets available for benefits per the financial statements	\$ 51,593,579	58,360,824
Adjustment from contract to fair value for common collective trust, current year	(42,332)	(13,459)
Deemed distributions of participant notes receivable	<u>(59,468)</u>	<u>(60,462)</u>
Net assets available for benefits per Form 5500	\$ <u>51,491,779</u>	<u>58,286,903</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Form 5500 for the years ended December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Change in net assets available for benefits per the financial statements	\$ (6,767,245)	5,218,534
Adjustment from contract to fair value for common collective trust, prior year	13,459	(12,201)
Adjustment from contract to fair value for common collective trust, current year	(42,332)	(13,459)
Net deemed distributions of participant notes receivable	<u>994</u>	<u>31,434</u>
Change in net assets available for benefits per Form 5500	\$ <u>(6,795,124)</u>	<u>5,224,308</u>

10. NONEXEMPT TRANSACTIONS:

During the years ended December 31, 2018 and 2017, certain employee withholdings totaling \$629,669 and \$107,771 were not remitted to the Plan on a timely basis within the Department of Labor guidelines. Those transactions constituted nonexempt prohibited transactions.

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
Year Ended December 31, 2018

Total That Constitutes Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to the Plan		Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Period withheld	Amount					
2018	\$ 629,669	X	\$ -	\$ 26,945	\$ 602,724	-
2017	107,771	X	-	-	107,771	-

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	American Beacon Small-Cap Value Inv	Registered investment company	** \$	562,809
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	T. Rowe Price Small Cap Value	Registered investment company	**	808,408
	Virtus Ceredex Mid Cap Value Equity Fund CI	Registered investment company	**	1,479,913
*	Fidelity Managed Income Portfolio I Fund	Common collective trust	**	3,945,593
*	Fidelity Government Money Market Fund	Interest-bearing cash	**	542,248
	Self-Directed Brokerage Account	Brokerage account	**	113,867
*	Participant Notes Receivable	Interest rate of 3.25% - 6.25%	\$ -	2,621,989
				<u>\$ 51,451,175</u>

* Indicates party-in-interest to the Plan

** Cost omitted for participant directed investments



The Oneida Group 401(k) Plan

Financial Statements and Supplemental Schedules

December 31, 2018 and 2017

(with Independent Auditors' Report)

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INDEPENDENT AUDITORS' REPORT

To the Participants and Oneida Group Benefits Committee of
The Oneida Group 401(k) Plan
Columbus, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Oneida Group 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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

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 Fidelity Management Trust Company, the trustee of the Plan, except for comparing such 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, 2018 and 2017, 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.

Other Matter

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2018 and supplemental schedule of assets (held at end of year) as of December 31, 2018 are required by the Department of Labor's 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 these supplemental schedules.

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.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
August 26, 2019

The Oneida Group 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 44,227,478	49,993,590
Common collective trust	3,987,925	4,725,057
Interest-bearing cash	542,248	1,006,527
Self-directed brokerage account	<u>113,867</u>	<u>115,853</u>
	48,871,518	55,841,027
Receivables:		
Employee contribution receivable	26,945	-
Employer contribution receivable	13,659	24,773
Participant notes receivable	<u>2,681,457</u>	<u>2,495,024</u>
	<u>2,722,061</u>	<u>2,519,797</u>
Net assets available for benefits	\$ <u>51,593,579</u>	<u>58,360,824</u>

See accompanying notes to the financial statements.

The Oneida Group 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Additions:		
Investment activity:		
Interest and dividend income	\$ 3,394,583	6,122,872
Net appreciation (depreciation) in fair value of investments	<u>(5,927,342)</u>	<u>2,400,506</u>
	<u>(2,532,759)</u>	<u>8,523,378</u>
Interest income on participant notes receivable	<u>127,154</u>	<u>102,754</u>
Contributions:		
Participant	2,779,212	2,898,364
Employer	978,477	994,884
Rollover	<u>58,451</u>	<u>992,026</u>
	<u>3,816,140</u>	<u>4,885,274</u>
Total additions	<u>1,410,535</u>	<u>13,511,406</u>
Deductions:		
Benefits paid to participants	8,128,204	8,248,445
Administrative expenses	<u>49,576</u>	<u>44,427</u>
Total deductions	<u>8,177,780</u>	<u>8,292,872</u>
Net increase (decrease)	(6,767,245)	5,218,534
Net assets available for benefits:		
Beginning of year	<u>58,360,824</u>	<u>53,142,290</u>
End of year	\$ <u>51,593,579</u>	<u>58,360,824</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of The Oneida Group 401(k) Plan (formerly, the EveryWare Global 401(k) Plan) (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees, as defined, of The Oneida Group (formerly, EveryWare Global, Inc.) and adopting affiliated companies (collectively, the Employer). Effective July 1, 2017, the Plan was restated and renamed from the EveryWare Global 401(k) Plan and Trust to the Oneida Group 401(k) Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Full-time employees are immediately eligible to enter the Plan. Part-time employees, as defined, who are age 21 and have completed 1,000 hours of credited service are eligible to participate in the Plan. Certain employees are excluded from participation, as defined in the Plan. An employee may participate in the Plan as of the first day that the employee meets the eligibility requirements.

Contributions

Employees may contribute up to 75% of eligible compensation, as defined, each year, subject to Internal Revenue Service (IRS) limits. Eligible employees are automatically enrolled in the Plan at 3% of eligible compensation with an automatic increase of 1% annually up to a maximum of 10%, unless the employee has elected to decline participation or has elected a different contribution percentage or is a member of the Lancaster union. The participants' elective deferral must be at least 1% of eligible compensation. The participants' elective deferrals are not taxed as compensation in the year of deferral. Participants may also contribute rollover contributions representing distributions from other qualified plans. Participants who reach age 50 may contribute up to 100% of eligible compensation, as defined, each year, subject to IRS limits and may also elect to make catch-up contributions.

The Plan provides for discretionary Employer matching contributions, annual non-elective Employer contributions and annual discretionary non-elective Employer contributions to certain eligible employees, as defined by the Plan document. The Employer made discretionary matching contributions to certain union employees according to the respective collective bargaining agreements during 2018 and 2017. During 2018 and 2017, the Employer made non-elective contributions of a fixed percentage to certain union employees according to the respective collective bargaining agreements. The Employer did not make an additional discretionary non-elective contribution during 2018 or 2017.

Participant accounts

Individual account balances are maintained for each participant. Each participant's account is credited with the participant's contributions, related Employer contributions, and an allocation of Plan investment earnings. Each participant's account is decreased by an allocation of investment losses, administrative expenses and any participant withdrawals. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The Plan's investments are participant-directed.

Vesting

Participants are immediately vested in all contributions plus actual earnings thereon.

Payment of benefits

Upon termination of service, death, disability, retirement, or reaching age 59 ½, distributions may be made to the participant or beneficiary in a single lump sum payment, or certain installment payments. Normal retirement is at age 65; however, the Plan also provides for early retirement upon attaining age 55. A participant may also elect to withdraw his or her deferred contributions and vested Employer contributions in the event of financial hardship, subject to Plan provisions.

Participant notes receivable

Participants may borrow from their Plan accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their account balance. Notes are repaid over a period not to exceed five years or up to 15 years for the purchase of a primary residence. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

Administrative expenses

Certain administrative expenses are paid by the Employer and are excluded from these financial statements. Fees related to the administration of participant notes receivable or other transactional fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments. Beginning in 2018, certain expenses are paid through revenue sharing rather than direct payment. Revenue sharing in the amount of \$10,000 is included in administrative expenses for the year ended December 31, 2018.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**Basis of accounting**

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

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisor and trustee. See Note 4 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Participant notes receivable

Participant notes receivable are measured at the unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. Delinquent participant notes are reclassified as distributions upon default, as defined, based upon terms of the Plan. No allowance for credit losses has been recorded at December 31, 2018 and 2017.

Subsequent events

The Plan evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through August 26, 2019, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements and supplemental schedules as of and for the years ended December 31, 2018 and 2017 was obtained from data that has been prepared and certified to as complete and accurate by Fidelity Management Trust Company (Fidelity), the trustee of the Plan:

Investments
Net appreciation (depreciation) in fair value of investments
Interest and dividend income
Assets held at the end of year

4. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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.

The following are descriptions of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

Registered investment companies: The fair value of these securities is based on the net asset value (NAV) of shares held by the Plan at year end, which is based on observable market quotations for identical assets and are priced on a daily basis at the close of business.

Common collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Interest-bearing cash: The carrying value approximates fair value.

Self-directed brokerage account: Account represents investments in registered investment companies, common stock and interest-bearing cash. The registered investment companies are valued at the NAV of shares held by the Plan at year end, which is based on observable market quotations for identical assets and are priced on a daily basis at the close of business. The common stock is valued at the closing price reported on the active market on which the individual securities are traded. The interest-bearing cash's carrying value approximates fair value.

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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018 and 2017:

Assets at Fair Value as of December 31, 2018

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Assets in the fair value hierarchy:				
Registered investment companies \$	44,227,478	-	-	44,227,478
Interest-bearing cash	542,248	-	-	542,248
Self-directed brokerage account	<u>113,867</u>	<u>-</u>	<u>-</u>	<u>113,867</u>
	44,883,593	-	-	44,883,593
Investments measured at NAV:				
Common collective trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,987,925</u>
Total investments, at fair value \$	<u>44,883,593</u>	<u>-</u>	<u>-</u>	<u>48,871,518</u>

Assets at Fair Value as of December 31, 2017

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Assets in the fair value hierarchy:				
Registered investment companies \$	49,993,590	-	-	49,993,590
Interest-bearing cash	1,006,527	-	-	1,006,527
Self-directed brokerage account	<u>115,853</u>	<u>-</u>	<u>-</u>	<u>115,853</u>
	51,115,970	-	-	51,115,970
Investments measured at NAV:				
Common collective trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,725,057</u>
Total investments, at fair value \$	<u>51,115,970</u>	<u>-</u>	<u>-</u>	<u>55,841,027</u>

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2018 and 2017, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2018</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 3,987,925	n/a	Daily	Daily

<u>December 31, 2017</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 4,725,057	n/a	Daily	Daily

5. PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are managed by Fidelity, the trustee as defined by the Plan and, therefore, these transactions and fees paid to the trustees qualify as party-in-interest transactions to the Plan.

6. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

7. TAX STATUS:

The Plan elected to adopt the volume submitter plan of Fidelity. The Internal Revenue Service (IRS) issued an opinion letter dated March 31, 2014 that stated the volume submitter plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving this opinion letter and the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the financial statements.

8. RISKS AND UNCERTAINTIES:

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

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Net assets available for benefits per the financial statements	\$ 51,593,579	58,360,824
Adjustment from contract to fair value for common collective trust, current year	(42,332)	(13,459)
Deemed distributions of participant notes receivable	<u>(59,468)</u>	<u>(60,462)</u>
Net assets available for benefits per Form 5500	\$ <u>51,491,779</u>	<u>58,286,903</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Form 5500 for the years ended December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Change in net assets available for benefits per the financial statements	\$ (6,767,245)	5,218,534
Adjustment from contract to fair value for common collective trust, prior year	13,459	(12,201)
Adjustment from contract to fair value for common collective trust, current year	(42,332)	(13,459)
Net deemed distributions of participant notes receivable	<u>994</u>	<u>31,434</u>
Change in net assets available for benefits per Form 5500	\$ <u>(6,795,124)</u>	<u>5,224,308</u>

10. NONEXEMPT TRANSACTIONS:

During the years ended December 31, 2018 and 2017, certain employee withholdings totaling \$629,669 and \$107,771 were not remitted to the Plan on a timely basis within the Department of Labor guidelines. Those transactions constituted nonexempt prohibited transactions.

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
Year Ended December 31, 2018

Total That Constitutes Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to the Plan		Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Period withheld	Amount					
2018	\$ 629,669	X	\$ -	\$ 26,945	\$ 602,724	-
2017	107,771	X	-	-	107,771	-

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	American Beacon Small-Cap Value Inv	Registered investment company	** \$	562,809
*	Fidelity 500 Index Fund	Registered investment company	**	2,475,837
*	Fidelity Balanced Fund	Registered investment company	**	441,642
*	Fidelity Contrafund	Registered investment company	**	7,837,709
*	Fidelity Growth Company Fund	Registered investment company	**	1,380,483
*	Fidelity High Income Fund	Registered investment company	**	244,774
*	Fidelity Real Estate Invst Fund	Registered investment company	**	163,830
*	Fidelity US Bond Index Fund	Registered investment company	**	569,782
	Hartford Intl Opps R4	Registered investment company	**	1,253,065
	Invesco Divrs Divd Inv	Registered investment company	**	3,188,590
	Janus Enterprise A	Registered investment company	**	1,891,947
	Janus Triton S	Registered investment company	**	1,633,268
	Oppenheimer Developing Mrkts Y	Registered investment company	**	277,483
	PIMCO Real Return Bd Ad	Registered investment company	**	97,031
	PIMCO Total Return A Fund	Registered investment company	**	2,465,087
	T. Rowe Price Retirement 2005	Registered investment company	**	1,283
	T. Rowe Price Retirement 2010	Registered investment company	**	230,826
	T. Rowe Price Retirement 2015	Registered investment company	**	1,195,724
	T. Rowe Price Retirement 2020	Registered investment company	**	4,100,801
	T. Rowe Price Retirement 2025	Registered investment company	**	2,104,363
	T. Rowe Price Retirement 2030	Registered investment company	**	3,262,591
	T. Rowe Price Retirement 2035	Registered investment company	**	1,209,005
	T. Rowe Price Retirement 2040	Registered investment company	**	2,121,442
	T. Rowe Price Retirement 2045	Registered investment company	**	1,582,700
	T. Rowe Price Retirement 2050	Registered investment company	**	871,120
	T. Rowe Price Retirement 2055	Registered investment company	**	492,653
	T. Rowe Price Retirement Bal	Registered investment company	**	283,312
	T. Rowe Price Small Cap Value	Registered investment company	**	808,408
	Virtus Ceredex Mid Cap Value Equity Fund CI	Registered investment company	**	1,479,913
*	Fidelity Managed Income Portfolio I Fund	Common collective trust	**	3,945,593
*	Fidelity Government Money Market Fund	Interest-bearing cash	**	542,248
	Self-Directed Brokerage Account	Brokerage account	**	113,867
*	Participant Notes Receivable	Interest rate of 3.25% - 6.25%	\$ -	2,621,989
				<u>\$ 51,451,175</u>

* Indicates party-in-interest to the Plan

** Cost omitted for participant directed investments

