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

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
EASTERN WHOLESALE FENCE, LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1997

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
EASTERN WHOLESALE FENCE, LLC

274 MIDDLE ISLAND ROAD
MEDFORD, NY 11763

2b Employer Identification Number (EIN)
82-0906793

2c Plan Sponsor's telephone number
631-698-0975

2d Business code (see instructions)
333900

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.	10/11/2019	HEATHER LOSPENUSO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2019	PETER WILLIAMS JR
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name EASTERN WHOLESALE FENCE CO., INC. 401(K) PLAN

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	421
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	308
a(2) Total number of active participants at the end of the plan year	**6a(2)**	329
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	136
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	468
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	468
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	383
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	26
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:

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

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

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

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] 0 **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
EASTERN WHOLESALE FENCE, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
EASTERN WHOLESALE FENCE, LLC

D Employer Identification Number (EIN)
82-0906793

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

CJM WEALTH MANAGEMENT

724 LONG ISLAND AVE
DEER CREEK, NY 11729

(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?
26 27	ADVISORY FEE	24166	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NEWPORT GROUP, INC.

27-2037969

(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?
13 15 21	RECORDKEEPER	6590	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
EASTERN WHOLESALE FENCE, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
EASTERN WHOLESALE FENCE, LLC

D Employer Identification Number (EIN)
82-0906793

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: METLIFE STABLE VALUE SERIES

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

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)
46-6625485-002	C	20267

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
EASTERN WHOLESALE FENCE, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
EASTERN WHOLESALE FENCE, LLC

D Employer Identification Number (EIN)
82-0906793

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	14134	15301
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	131841	223618
(9) Value of interest in common/collective trusts	1c(9)	18225	20267
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4806638	4584974
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4970838	4844160
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4970838	4844160

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)	30000	
	(B) Participants	2a(1)(B)	592253	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		622253
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	9325	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9325
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	118947	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		118947
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		525
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-513693
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		237357
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	333279	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		333279
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	6590	
(3) Investment advisory and management fees	2i(3)	24166	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		30756
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		364035
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-126678
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MARCUM LLP **(2)** EIN: 11-1986323

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		1395
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
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.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
EASTERN WHOLESALE FENCE, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
EASTERN WHOLESALE FENCE, LLC

D Employer Identification Number (EIN)
82-0906793

Part I Distributions

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

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

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

EIN(s): 27-4411131

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULES

AS OF DECEMBER 31, 2018 AND 2017 AND FOR THE YEAR ENDED DECEMBER 31, 2018

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

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MARCUM
ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Eastern Wholesale Fence, LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Eastern Wholesale Fence, LLC 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 statement of changes in net assets available for benefits for the year ended December 31, 2018, 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 Newport Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplementary Schedules

The supplementary Schedule H, Line 4(a) – Schedule of Delinquent Participant Contributions for the year ended December 31, 2018, and Schedule H, Line 4(i) – 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 supplementary 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 supplementary schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Marcum LLP

Melville, NY
October 9, 2019

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2018 AND 2017

	2018	2017
Assets		
Investments		
Investments at fair value	$ 4,620,542	$ 4,838,997
Receivables		
Employer contribution receivable	30,000	30,000
Notes receivable from participants	223,618	131,841
Total Receivables	253,618	161,841
Total Assets	4,874,160	5,000,838
Liabilities		
Refund of excess contributions payable	41,869	--
Net Assets Available for Benefits	$ 4,832,291	$ 5,000,838

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

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2018

Additions		
Investment Income		
Dividend income	$ 118,947	
Total Investment Income		$ 118,947
Interest Income on Notes Receivable from Participants		9,325
Contributions		
Participant salary deferrals	550,384	
Employer contributions	30,000	
Total Contributions		580,384
Total Additions		708,656
Deductions		
Net depreciation in fair value of investments	513,168	
Benefits paid to participants	333,279	
Administrative expenses	30,756	
Total Deductions		877,203
Net Decrease		(168,547)
Net Assets Available for Benefits - Beginning		5,000,838
Net Assets Available for Benefits - Ending		$ 4,832,291

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

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2018 AND 2017 AND FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1 - DESCRIPTION OF THE PLAN

NATURE OF BUSINESS

The following description of Eastern Wholesale Fence, LLC 401(k) Plan (the "Plan") provides general information only. Participants should refer to the Plan Document for more complete information.

GENERAL

The Plan was established by Eastern Wholesale Fence Co., Inc. (the "Company" or "Employer") effective January 1, 1997 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Eligible employees include those who have completed six months of eligible service and have attained the age of twenty-one. Eligible employees are automatically enrolled into the Plan on the first day of the month coinciding with or next following the date employee become eligible. Pre-tax elective deferrals will be made on their behalf to preselected funds in the amount of 1% of eligible compensation, as defined. The Plan was amended effective January 1, 2016 to invest with Newport Trust Company, the Custodian. The plan was amended effective March 31, 2017 to change the designated Plan trustee and change the Plan name to Eastern Wholesale Fence, LLC 401(k) Plan.

CONTRIBUTIONS

Each year, participants can make both pre-tax and Roth elective deferrals and may contribute a minimum of 1% up to a maximum of 20% of annual compensation, as defined by the Plan. The maximum allowable contributions for 2018 was $18,500. Participants who have reached the age of 50 are allowed an additional "catch up" contribution of up to $6,000 as per Internal Revenue Service Regulations. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover). The Plan includes an auto-enrollment provision whereby all newly eligible employee are automatically enrolled into the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. In addition, the Company may make a discretionary matching and/or profit sharing contribution for eligible participants, as defined by the Plan. The Employer made a discretionary contribution of $30,000 for the year ended December 31, 2018.

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (i) Employer's matching contribution, if any, (ii) the Employer's discretionary profit sharing contribution, if any, and (iii) Plan earnings net of an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants direct the investment of their contributions and the discretionary Employer match into various investment options offered by the Plan. The Plan currently offers various mutual funds and common and collective trusts as investment options for participants. All investments are participant directed.

VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary contributions (i.e., matching and profit sharing) plus actual earnings thereon is based on years of continuous service. A participant is fully vested after six years of credited service, as reflected below.

Years of Service	Vesting %
Less than 2 years	0%
At least 2 years, but less than 3	20%
At least 3 years, but less than 4	40%
At least 4 years, but less than 5	60%
At least 5 years, but less than 6	80%
6 years or more	100%

PAYMENT OF BENEFITS

On termination of service due to death, disability or retirement, as defined in the Plan Document, a participant is generally entitled to a fully vested lump-sum payment of their account balance. For terminations of service for other reasons, a participant is entitled to the value of the vested interest in his or her account as a lump-sum distribution.

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or fifty percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 5.25 percent to 7.25 percent. Principal and interest is paid ratably through payroll deductions.

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

HARDSHIP WITHDRAWALS

The Plan provides for hardship withdrawals, as set forth in applicable sections of the Internal Revenue Code ("IRC"), not to exceed a participant's actual contributions to the Plan and must result from an immediate and heavy financial need of the participant as determined on a non-discriminatory basis by the Plan Administrator. If a participant receives a hardship withdrawal, the participant will be prohibited from contributing to the Plan on a pre-tax basis for a period of six months after the participant withdraws the funds.

FORFEITURES

Participants who separate from the Company prior to becoming fully vested forfeit the non-vested portion of their account balance. Non-vested forfeitures are used to reduce the Employer's matching contribution. Any remaining forfeitures not attributable to Employer matching contributions are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. As such, all forfeitures attributable to non-vested Employer matching contributions are accumulated into a forfeiture account that is invested in a portfolio until the Plan decides to pay an Employer match to its participants. At December 2018 and 2017, the total balance of this forfeiture account was $664 and $554, respectively, and is included in a mutual fund account, at fair value, on the accompanying statements of net assets available for benefits. For the year ended December 31, 2018, $352 of forfeitures were used to reduce Employer contributions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

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

USE OF ESTIMATES

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net depreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their 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 they are incurred. No allowance for credit losses has been recorded as of December 31, 2018 or 2017. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded based upon terms of the Plan document.

PAYMENT OF BENEFITS

Benefit payments to participants are recorded when paid.

EXCESS CONTRIBUTIONS PAYABLE

For the year ended December 31, 2018, the Employer failed the Actual Deferral Percentage test and the Actual Contribution Percentage test and refunded excess contributions totaling $41,869 to affected participants. The amount was paid in March 2019 and was accounted for as a liability in the accompanying statements of net assets available for benefits with a corresponding reduction to contributions.

ADMINISTRATIVE EXPENSES

Administrative expenses can be paid by the Employer or the Plan as provided in the Plan document. Expenses that are paid by the Employer are excluded from these financial statements. For the year ended December 31, 2018, expenses for the general administration and recordkeeping of the Plan were paid out of the net assets available for benefits. These amounts were allocated among accounts of all participants in the Plan, in a fair manner, or, where applicable, allocated to a specific participant based on transactions requested under the Plan. Fees related to administration of notes receivable from participants are charged

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ADMINISTRATIVE EXPENSES (CONTINUED)

directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net depreciation in fair value of investments.

NOTE 3 - INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform, and they did not perform, such auditing procedures with respect to the following information certified by the Custodian, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplementary schedule of assets held at the end of the year. The information certified by the Plan's Custodian as of December 31, 2018 and 2017 and for the year ended December 31, 2018 is as follows:

	As of December 31, 2018	2017
Investments:		
Mutual funds, at fair value	$4,600,275	$4,820,773
Common and collective trust, at net asset value	20,267	18,224
Total Investments	$4,620,542	$4,838,997
Notes Receivable From Participants	$ 223,618	$ 131,841

	For the Year Ended December 31, 2018
Investment (Loss)/ Income:	
Net depreciation in fair value of investments	$ (513,168)
Dividend income	118,947
Total Investment Loss	$ (394,221)
Interest Income on Notes Receivable From Participants	$ 9,325

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification 820, "Fair Value Measurements and Disclosures" ("ASC 820"), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not applicable. The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1

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

Level 2

Inputs to the valuation methodology include:

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

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

Level 3

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

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

NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets 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

Description	Total	Level 1	Level 2	Level 3
Mutual funds	$4,600,275	$4,600,275	$ --	$ --
Total Assets in the Fair Value Hierarchy	4,600,275	$4,600,275	$ --	$ --
Investments measured at Net Asset Value [(a)]	20,267			
Investments at Fair Value	$4,620,542			

Assets at Fair Value as of December 31, 2017

Description	Total	Level 1	Level 2	Level 3
Mutual funds	$4,820,773	$4,820,773	$ --	$ --
Total Assets in the Fair Value Hierarchy	4,820,773	$4,820,773	$ --	$ --
Investments measured at Net Asset Value [(a)]	18,224			
Investments at Fair Value	$4,838,997			

(a) In accordance with Accounting Standards Codification Subtopic 820-10, certain investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)

INVESTMENTS MEASURED USING THE NET ASSET VALUE PER SHARE PRACTICAL EXPEDIENT

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient 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.

December 31, 2018	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common and Collective Trust:				
Metlife Stable Value Series	$20,267	n/a	Daily	None

December 31, 2017	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common and Collective Trust:				
Metlife Stable Value Series	$18,224	n/a	Daily	None

NOTE 5 - 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. In the event of Plan termination, participants would become 100% vested in any Employer contributions.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Custodian, therefore, these transactions qualify as party-in-interest transactions. Additionally, the Plan extends loans to participants, who are considered parties-in-interest, therefore, these transactions qualify as party-in-interest transactions.

NOTE 7 - TAX STATUS

The Employer adopted a Prototype Plan, which received an opinion letter from the Internal Revenue Service ("IRS"), dated March 31, 2014, which stated that the Employer may rely on the opinion letter with respect to the qualification of the Plan under IRC Section 401(a) except as stated below, and also informed the Employer that the Prototype Plan will not receive a determination letter. The opinion of the IRS does not apply for purposes of IRC 401(a)(10)(B) and 401(a)(16); however, the Employer may separately request a determination from the IRS with respect thereto. The Employer has not requested such a determination. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 – DELINQUENT PARTICIPANT CONTRIBUTIONS

The Company determined that it was likely certain remittances of employee deferrals and/or loan repayments for the years ended December 31, 2018 and 2017 were not made timely in accordance with DOL guidelines. The Company ultimately decided to categorize the remittances in question as prohibited transactions. The Company self-corrected these errors based upon the IRS Self Correction Program guidelines. The Company corrected the untimely remittances on June 28, 2018 and deposited lost earnings totaling $3 for the years ended December 31, 2018 and 2017 to the participant accounts. All remittances that the Company corrected are included on the schedule of delinquent participant contributions in the supplementary schedules to the financial statements.

NOTE 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 at December 31, 2018 and 2017:

	2018	2017
Net assets available for benefits per financial statements	$4,832,291	$5,000,838
Add: Refund of excess participant contributions payable	41,869	--
Less: Employer contribution receivable	(30,000)	(30,000)
Net Assets Available for Benefits Per Form 5500	$4,844,160	$4,970,838

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

	For the year ended December 31, 2018
Net decrease in net assets available for benefits per financial statements	$(168,547)
Add: 2017 Employer contributions receivable	30,000
Add: 2018 Refund of excess participant contributions payable	41,869
Less: 2018 Employer contribution receivable	(30,000)
Net Decrease in Net Assets Available for Benefits Per the Form 5500	$(126,678)

The above reconciliations are due to the Form 5500 being prepared on the cash basis, while the financial statements are prepared on the accrual basis.

NOTE 10 - 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 11 - SUBSEQUENT EVENTS

The Plan's management evaluated events through October 9, 2019, the date the financial statements were available to be issued. No events requiring recognition or disclosure in the financial statements were identified.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

SCHEDULE H, LINE 4(a) -
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 82-0906793
PLAN NUMBER: 002

FOR THE YEAR ENDED DECEMBER 31, 2018

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction In VFCP*	Total Fully Corrected Under VFCP* and PTE 2002-51
03/17/17	√	$ --	$ 9	$ --	$ --
06/16/17	√	--	130	--	--
08/18/17	√	--	710	--	--
11/17/17	√	--	81	--	--
03/02/18	√	--	5	--	--
03/16/18	√	--	69	--	--
03/23/18	√	--	78	--	--
03/30/18	√	--	78	--	--
04/06/18	√	--	78	--	--
04/13/18	√	--	78	--	--
04/20/18	√	--	78	--	--
Total		$ --	$ 1,394	$ --	$ --

* Voluntary Fiduciary Correction Program (DOL)

See independent auditors' report.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

SCHEDULE H, LINE 4(i) -
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 82-0906793
PLAN NUMBER: 002

DECEMBER 31, 2018

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Payor, Maturity Value	** (d) Cost	(e) Current Value
	DFA Emerging Markets Core Equity I	Mutual Funds		$ 172,981
	DFA International Core Equity I	Mutual Funds		645,030
	DFA Short-Term Extended Quality Instl	Mutual Funds		219,702
	DFA Two-Year Global Fixed-Income I	Mutual Funds		246,849
	DFA US Core Equity 1 I	Mutual Funds		360,853
	DFA US Core Equity 2 I	Mutual Funds		838,806
	DFA Global Real Estate Securities	Mutual Funds		137,434
	DFA Short-Duration Real Return Instl	Mutual Funds		109,171
	Dimensional 2010 Target Date Retirement	Mutual Funds		9,197
	Dimensional 2015 Target Date Retirement	Mutual Funds		13,510
	Dimensional 2020 Target Date Retirement	Mutual Funds		455,337
	Dimensional 2025 Target Date Retirement	Mutual Funds		251,789
	Dimensional 2030 Target Date Retirement	Mutual Funds		230,102
	Dimensional 2035 Target Date Retirement	Mutual Funds		135,134
	Dimensional 2040 Target Date Retirement	Mutual Funds		131,892
	Dimensional 2045 Target Date Retirement	Mutual Funds		93,443
	Dimensional 2050 Target Date Retirement	Mutual Funds		42,227
	Dimensional 2055 Target Date Retirement	Mutual Funds		25,237
	Dimensional 2060 Target Date Retirement	Mutual Funds		7,489
	Vanguard Mid Cap Index ADM	Mutual Funds		145,879
	Vanguard Prime Money Market Inv	Mutual Funds		15,301
	Sub-Total (Forward)			$ 4,287,363

See independent auditors' report.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

SCHEDULE H, LINE 4(i) -
SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 82-0906793
PLAN NUMBER: 002

DECEMBER 31, 2018

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Payor, Maturity Value	** (d) Cost	(e) Current Value
	Sub-Total (Forward)			$ 4,287,363
	Vanguard Short-Term Bond Index ADM	Mutual Funds		49,425
	Vanguard Total Bond Market Index ADM	Mutual Funds		263,487
	Mutual Funds at Fair Value			4,600,275
	Metlife Stable Value Series 25157 CL 0	Common and Collective Trust		20,267
	Common and Collective Trust at Net Asset Value			20,267
*	**Participant Loans**	Interest rates ranging from 5.25% - 7.25% maturing through September 2023	$ --	223,618
		Total	$ --	$ 4,844,160

The above information has been certified as complete and accurate by the Plan's Custodian.

* Party-in-interest to the Plan.

** Cost information is not required for participant directed transactions.

See independent auditors' report.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULES

AS OF DECEMBER 31, 2018 AND 2017 AND FOR THE YEAR ENDED DECEMBER 31, 2018

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

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MARCUM
ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Eastern Wholesale Fence, LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Eastern Wholesale Fence, LLC 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 statement of changes in net assets available for benefits for the year ended December 31, 2018, 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 Newport Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplementary Schedules

The supplementary Schedule H, Line 4(a) – Schedule of Delinquent Participant Contributions for the year ended December 31, 2018, and Schedule H, Line 4(i) – 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 supplementary 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 supplementary schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Marcum LLP

Melville, NY
October 9, 2019

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2018 AND 2017

	2018	2017
Assets		
Investments		
Investments at fair value	$ 4,620,542	$ 4,838,997
Receivables		
Employer contribution receivable	30,000	30,000
Notes receivable from participants	223,618	131,841
Total Receivables	253,618	161,841
Total Assets	4,874,160	5,000,838
Liabilities		
Refund of excess contributions payable	41,869	--
Net Assets Available for Benefits	$ 4,832,291	$ 5,000,838

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

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2018

Additions		
Investment Income		
Dividend income	$ 118,947	
Total Investment Income		$ 118,947
Interest Income on Notes Receivable from Participants		9,325
Contributions		
Participant salary deferrals	550,384	
Employer contributions	30,000	
Total Contributions		580,384
Total Additions		708,656
Deductions		
Net depreciation in fair value of investments	513,168	
Benefits paid to participants	333,279	
Administrative expenses	30,756	
Total Deductions		877,203
Net Decrease		(168,547)
Net Assets Available for Benefits - Beginning		5,000,838
Net Assets Available for Benefits - Ending		$ 4,832,291

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

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2018 AND 2017 AND FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1 - DESCRIPTION OF THE PLAN

NATURE OF BUSINESS

The following description of Eastern Wholesale Fence, LLC 401(k) Plan (the "Plan") provides general information only. Participants should refer to the Plan Document for more complete information.

GENERAL

The Plan was established by Eastern Wholesale Fence Co., Inc. (the "Company" or "Employer") effective January 1, 1997 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Eligible employees include those who have completed six months of eligible service and have attained the age of twenty-one. Eligible employees are automatically enrolled into the Plan on the first day of the month coinciding with or next following the date employee become eligible. Pre-tax elective deferrals will be made on their behalf to preselected funds in the amount of 1% of eligible compensation, as defined. The Plan was amended effective January 1, 2016 to invest with Newport Trust Company, the Custodian. The plan was amended effective March 31, 2017 to change the designated Plan trustee and change the Plan name to Eastern Wholesale Fence, LLC 401(k) Plan.

CONTRIBUTIONS

Each year, participants can make both pre-tax and Roth elective deferrals and may contribute a minimum of 1% up to a maximum of 20% of annual compensation, as defined by the Plan. The maximum allowable contributions for 2018 was $18,500. Participants who have reached the age of 50 are allowed an additional "catch up" contribution of up to $6,000 as per Internal Revenue Service Regulations. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover). The Plan includes an auto-enrollment provision whereby all newly eligible employee are automatically enrolled into the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. In addition, the Company may make a discretionary matching and/or profit sharing contribution for eligible participants, as defined by the Plan. The Employer made a discretionary contribution of $30,000 for the year ended December 31, 2018.

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (i) Employer's matching contribution, if any, (ii) the Employer's discretionary profit sharing contribution, if any, and (iii) Plan earnings net of an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants direct the investment of their contributions and the discretionary Employer match into various investment options offered by the Plan. The Plan currently offers various mutual funds and common and collective trusts as investment options for participants. All investments are participant directed.

VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary contributions (i.e., matching and profit sharing) plus actual earnings thereon is based on years of continuous service. A participant is fully vested after six years of credited service, as reflected below.

Years of Service	Vesting %
Less than 2 years	0%
At least 2 years, but less than 3	20%
At least 3 years, but less than 4	40%
At least 4 years, but less than 5	60%
At least 5 years, but less than 6	80%
6 years or more	100%

PAYMENT OF BENEFITS

On termination of service due to death, disability or retirement, as defined in the Plan Document, a participant is generally entitled to a fully vested lump-sum payment of their account balance. For terminations of service for other reasons, a participant is entitled to the value of the vested interest in his or her account as a lump-sum distribution.

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or fifty percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 5.25 percent to 7.25 percent. Principal and interest is paid ratably through payroll deductions.

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

HARDSHIP WITHDRAWALS

The Plan provides for hardship withdrawals, as set forth in applicable sections of the Internal Revenue Code ("IRC"), not to exceed a participant's actual contributions to the Plan and must result from an immediate and heavy financial need of the participant as determined on a non-discriminatory basis by the Plan Administrator. If a participant receives a hardship withdrawal, the participant will be prohibited from contributing to the Plan on a pre-tax basis for a period of six months after the participant withdraws the funds.

FORFEITURES

Participants who separate from the Company prior to becoming fully vested forfeit the non-vested portion of their account balance. Non-vested forfeitures are used to reduce the Employer's matching contribution. Any remaining forfeitures not attributable to Employer matching contributions are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. As such, all forfeitures attributable to non-vested Employer matching contributions are accumulated into a forfeiture account that is invested in a portfolio until the Plan decides to pay an Employer match to its participants. At December 2018 and 2017, the total balance of this forfeiture account was $664 and $554, respectively, and is included in a mutual fund account, at fair value, on the accompanying statements of net assets available for benefits. For the year ended December 31, 2018, $352 of forfeitures were used to reduce Employer contributions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

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

USE OF ESTIMATES

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net depreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their 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 they are incurred. No allowance for credit losses has been recorded as of December 31, 2018 or 2017. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded based upon terms of the Plan document.

PAYMENT OF BENEFITS

Benefit payments to participants are recorded when paid.

EXCESS CONTRIBUTIONS PAYABLE

For the year ended December 31, 2018, the Employer failed the Actual Deferral Percentage test and the Actual Contribution Percentage test and refunded excess contributions totaling $41,869 to affected participants. The amount was paid in March 2019 and was accounted for as a liability in the accompanying statements of net assets available for benefits with a corresponding reduction to contributions.

ADMINISTRATIVE EXPENSES

Administrative expenses can be paid by the Employer or the Plan as provided in the Plan document. Expenses that are paid by the Employer are excluded from these financial statements. For the year ended December 31, 2018, expenses for the general administration and recordkeeping of the Plan were paid out of the net assets available for benefits. These amounts were allocated among accounts of all participants in the Plan, in a fair manner, or, where applicable, allocated to a specific participant based on transactions requested under the Plan. Fees related to administration of notes receivable from participants are charged

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ADMINISTRATIVE EXPENSES (CONTINUED)

directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net depreciation in fair value of investments.

NOTE 3 - INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform, and they did not perform, such auditing procedures with respect to the following information certified by the Custodian, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplementary schedule of assets held at the end of the year. The information certified by the Plan's Custodian as of December 31, 2018 and 2017 and for the year ended December 31, 2018 is as follows:

	As of December 31, 2018	2017
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Mutual funds, at fair value	$4,600,275	$4,820,773
Common and collective trust, at net asset value	20,267	18,224
Total Investments	$4,620,542	$4,838,997
Notes Receivable From Participants	$ 223,618	$ 131,841

	For the Year Ended December 31, 2018
Investment (Loss)/ Income:	
Net depreciation in fair value of investments	$ (513,168)
Dividend income	118,947
Total Investment Loss	$ (394,221)
Interest Income on Notes Receivable From Participants	$ 9,325

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification 820, "Fair Value Measurements and Disclosures" ("ASC 820"), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not applicable. The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1

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

Level 2

Inputs to the valuation methodology include:

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

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

Level 3

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

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

NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets 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

Description	Total	Level 1	Level 2	Level 3
Mutual funds	$4,600,275	$4,600,275	$ --	$ --
Total Assets in the Fair Value Hierarchy	4,600,275	$4,600,275	$ --	$ --
Investments measured at Net Asset Value [(a)]	20,267			
Investments at Fair Value	$4,620,542			

Assets at Fair Value as of December 31, 2017

Description	Total	Level 1	Level 2	Level 3
Mutual funds	$4,820,773	$4,820,773	$ --	$ --
Total Assets in the Fair Value Hierarchy	4,820,773	$4,820,773	$ --	$ --
Investments measured at Net Asset Value [(a)]	18,224			
Investments at Fair Value	$4,838,997			

(a) In accordance with Accounting Standards Codification Subtopic 820-10, certain investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)

INVESTMENTS MEASURED USING THE NET ASSET VALUE PER SHARE PRACTICAL EXPEDIENT

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient 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.

December 31, 2018	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common and Collective Trust:				
Metlife Stable Value Series	$20,267	n/a	Daily	None

December 31, 2017	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common and Collective Trust:				
Metlife Stable Value Series	$18,224	n/a	Daily	None

NOTE 5 - 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. In the event of Plan termination, participants would become 100% vested in any Employer contributions.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Custodian, therefore, these transactions qualify as party-in-interest transactions. Additionally, the Plan extends loans to participants, who are considered parties-in-interest, therefore, these transactions qualify as party-in-interest transactions.

NOTE 7 - TAX STATUS

The Employer adopted a Prototype Plan, which received an opinion letter from the Internal Revenue Service ("IRS"), dated March 31, 2014, which stated that the Employer may rely on the opinion letter with respect to the qualification of the Plan under IRC Section 401(a) except as stated below, and also informed the Employer that the Prototype Plan will not receive a determination letter. The opinion of the IRS does not apply for purposes of IRC 401(a)(10)(B) and 401(a)(16); however, the Employer may separately request a determination from the IRS with respect thereto. The Employer has not requested such a determination. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 – DELINQUENT PARTICIPANT CONTRIBUTIONS

The Company determined that it was likely certain remittances of employee deferrals and/or loan repayments for the years ended December 31, 2018 and 2017 were not made timely in accordance with DOL guidelines. The Company ultimately decided to categorize the remittances in question as prohibited transactions. The Company self-corrected these errors based upon the IRS Self Correction Program guidelines. The Company corrected the untimely remittances on June 28, 2018 and deposited lost earnings totaling $3 for the years ended December 31, 2018 and 2017 to the participant accounts. All remittances that the Company corrected are included on the schedule of delinquent participant contributions in the supplementary schedules to the financial statements.

NOTE 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 at December 31, 2018 and 2017:

	2018	2017
Net assets available for benefits per financial statements	$4,832,291	$5,000,838
Add: Refund of excess participant contributions payable	41,869	--
Less: Employer contribution receivable	(30,000)	(30,000)
Net Assets Available for Benefits Per Form 5500	$4,844,160	$4,970,838

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

	For the year ended December 31, 2018
Net decrease in net assets available for benefits per financial statements	$(168,547)
Add: 2017 Employer contributions receivable	30,000
Add: 2018 Refund of excess participant contributions payable	41,869
Less: 2018 Employer contribution receivable	(30,000)
Net Decrease in Net Assets Available for Benefits Per the Form 5500	$(126,678)

The above reconciliations are due to the Form 5500 being prepared on the cash basis, while the financial statements are prepared on the accrual basis.

NOTE 10 - 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 11 - SUBSEQUENT EVENTS

The Plan's management evaluated events through October 9, 2019, the date the financial statements were available to be issued. No events requiring recognition or disclosure in the financial statements were identified.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

SCHEDULE H, LINE 4(a) -
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 82-0906793
PLAN NUMBER: 002

FOR THE YEAR ENDED DECEMBER 31, 2018

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction In VFCP*	Total Fully Corrected Under VFCP* and PTE 2002-51
03/17/17	√	$ --	$ 9	$ --	$ --
06/16/17	√	--	130	--	--
08/18/17	√	--	710	--	--
11/17/17	√	--	81	--	--
03/02/18	√	--	5	--	--
03/16/18	√	--	69	--	--
03/23/18	√	--	78	--	--
03/30/18	√	--	78	--	--
04/06/18	√	--	78	--	--
04/13/18	√	--	78	--	--
04/20/18	√	--	78	--	--
Total		$ --	$ 1,394	$ --	$ --

* Voluntary Fiduciary Correction Program (DOL)

See independent auditors' report.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

SCHEDULE H, LINE 4(i) -
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 82-0906793
PLAN NUMBER: 002

DECEMBER 31, 2018

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Payor, Maturity Value	** (d) Cost	(e) Current Value
	DFA Emerging Markets Core Equity I	Mutual Funds		$ 172,981
	DFA International Core Equity I	Mutual Funds		645,030
	DFA Short-Term Extended Quality Instl	Mutual Funds		219,702
	DFA Two-Year Global Fixed-Income I	Mutual Funds		246,849
	DFA US Core Equity 1 I	Mutual Funds		360,853
	DFA US Core Equity 2 I	Mutual Funds		838,806
	DFA Global Real Estate Securities	Mutual Funds		137,434
	DFA Short-Duration Real Return Instl	Mutual Funds		109,171
	Dimensional 2010 Target Date Retirement	Mutual Funds		9,197
	Dimensional 2015 Target Date Retirement	Mutual Funds		13,510
	Dimensional 2020 Target Date Retirement	Mutual Funds		455,337
	Dimensional 2025 Target Date Retirement	Mutual Funds		251,789
	Dimensional 2030 Target Date Retirement	Mutual Funds		230,102
	Dimensional 2035 Target Date Retirement	Mutual Funds		135,134
	Dimensional 2040 Target Date Retirement	Mutual Funds		131,892
	Dimensional 2045 Target Date Retirement	Mutual Funds		93,443
	Dimensional 2050 Target Date Retirement	Mutual Funds		42,227
	Dimensional 2055 Target Date Retirement	Mutual Funds		25,237
	Dimensional 2060 Target Date Retirement	Mutual Funds		7,489
	Vanguard Mid Cap Index ADM	Mutual Funds		145,879
	Vanguard Prime Money Market Inv	Mutual Funds		15,301
	Sub-Total (Forward)			$ 4,287,363

See independent auditors' report.

EASTERN WHOLESALE FENCE, LLC 401(k) PLAN

SCHEDULE H, LINE 4(i) -
SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 82-0906793
PLAN NUMBER: 002

DECEMBER 31, 2018

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Payor, Maturity Value	** (d) Cost	(e) Current Value
	Sub-Total (Forward)			$ 4,287,363
	Vanguard Short-Term Bond Index ADM	Mutual Funds		49,425
	Vanguard Total Bond Market Index ADM	Mutual Funds		263,487
	Mutual Funds at Fair Value			4,600,275
	Metlife Stable Value Series 25157 CL 0	Common and Collective Trust		20,267
	Common and Collective Trust at Net Asset Value			20,267
*	**Participant Loans**	Interest rates ranging from 5.25% - 7.25% maturing through September 2023	$ --	223,618
		Total	$ --	$ 4,844,160

The above information has been certified as complete and accurate by the Plan's Custodian.

* Party-in-interest to the Plan.

** Cost information is not required for participant directed transactions.

See independent auditors' report.