

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 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>11/01/1993</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>11/01/1993</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>11/01/1993</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MIDWEST ACOUST-A-FIBER, INC.</u> <u>759 PITTSBURGH DRIVE</u> <u>DELAWARE, OH 43015</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0985743</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>740-369-3624</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0985743</u>	2c Sponsor's telephone number <u>740-369-3624</u>	2d Business code (see instructions) <u>336100</u>	
2b Employer Identification Number (EIN) <u>31-0985743</u>					
2c Sponsor's telephone number <u>740-369-3624</u>					
2d Business code (see instructions) <u>336100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/11/2013</u> Date	<u>JUDY EVANS</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 80
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a 39	
b Retired or separated participants receiving benefits.....	6b 0	
c Other retired or separated participants entitled to future benefits.....	6c 41	
d Subtotal. Add lines 6a , 6b , and 6c	6d 80	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0	
f Total. Add lines 6d and 6e	6f 80	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 80	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2P 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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.		D Employer Identification Number (EIN) 31-0985743

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)		28241
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		1133228
(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)	1185420	
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	1185420	1161469

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1185420	1161469
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	607	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		607

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	-24558	
(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)		-24558

(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-23951

Expenses

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

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-23951
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: **RL RING & ASSOCIATES**

(2) EIN: **42-2768877**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year.....

☒ Yes ☐ No Amount:

0

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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 section 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 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MIDWEST ACOUST-A-FIBER, INC.</u>	D Employer Identification Number (EIN) <u>31-0985743</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-0985743</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☒ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☒ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☒ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☒ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2012
v. 120126

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): _____

Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio

Financial Statements and Supplementary Schedule
for the Years Ended December 31, 2012 and 2011
and Independent Auditors' Report

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio 43015

We have audited the accompanying statements of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan as of December 31, 2012 and 2011, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

As described in Note 8 to the financial statements, the Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan, effective December 31, 2012. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which plan assets are presented, from the ongoing plan basis to the liquidation basis for periods after December 31, 2012. Our opinion is not modified with respect to that matter.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held for investment purposes, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RL Ring & Associates, Ltd.

Dublin, Ohio
October 3, 2013

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	-0-	-	-0-
Receivable from plan sponsor	28,241	-	28,241
Cash and equivalents	<u>1,133,228</u>	<u>-</u>	<u>1,133,228</u>
Total assets	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>
<u>LIABILITIES</u>			
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
Total assets	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
<u>LIABILITIES</u>			
Total liabilities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized appreciation in market value of investments	\$ 374,259	\$ -	\$ 374,259
Realized loss on sale of ESOP shares	(398,818)	-	(398,818)
Interest income	<u>608</u>	<u>-</u>	<u>608</u>
Total additions (reductions) to net assets	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
Total deductions from net assets	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
<u>NET INCREASE (DECREASE)</u>	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	<u>1,185,420</u>	<u>-</u>	<u>1,185,420</u>
End of year	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized (depreciation) in market value of investments	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
Total additions to net assets	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
Total deductions from net assets	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
<u>NET INCREASE (DECREASE)</u>	\$ <u>199,968</u>	\$ <u>-</u>	\$ <u>199,968</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	\$ <u>985,452</u>	\$ <u>-</u>	\$ <u>985,452</u>
End of year	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

The accompanying notes are an integral part of these financial statements

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION:

Midwest Acoust-A-Fiber, Inc. (Company) established the Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan (Plan) effective as of November 1, 1993. As of June 1, 1995, the Plan was amended and operates as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations there under of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by Midwest Acoust-A-Fiber, Inc.

The Plan purchased shares of the Company common stock using the proceeds of a loan from the Company, and holds the stock in a trust established by the Plan. Payments due under the loan shall be made in the same monthly amount of principal and interest as the obligation of the Company to the lender on its ESOP promissory note. (See Note 7) As the Company makes each payment of principal and interest, the Plan recognizes a corresponding contribution and an appropriate percentage of stock is allocated to eligible employees' accounts in accordance with applicable regulations under the Internal Revenue Code.

The loan from the Company to the Plan is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated under the ESOP. Shares vest fully to the trust upon allocation. Accordingly, the financial statements of the Plan for the years ended December 31, 2012 and 2011, present separately the assets and liabilities and changes therein pertaining to:

- (a) the accounts of employees with vested rights in allocated stock (Allocated) and
- (b) stock not yet allocated to employees (Unallocated)

Eligibility - Employees of the Company are eligible to participate in the Plan upon completion of a 3 month period of service and attainment of 18 years of age.

Payment of Benefits - No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company. Distributions are made in cash and generally paid in the year following a participant's termination or separation from service.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Voting Rights - Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is not permitted to vote any share for which instructions have not been given by a participant.

Termination - The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will become fully vested, and be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the Code. Upon termination of the Plan, the Trustee will pay all liabilities and expenses of the trust and sell shares of financed stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

Participant Accounts - The Plan is a defined contribution Plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock released by the trustee from the unallocated account and forfeiture of terminated non vested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation.

Vesting - If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balance in his or her account based on total years of service with the Company. The Plan provides for a graded vesting schedule requiring 20% vesting after two years of service and 20% additional vesting in each of the following three years. Participants are fully vested after six years of service

Put Option - Under Federal income tax regulations, the employer stock that is held by the Plan and its participants, and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Diversification - Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify receive a cash distribution.

Participant Accounts and Forfeitures - Employer contributions and Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were no forfeitures of terminated non vested account balances allocated to any remaining participants at December 31, 2012 and 2011. All participant accounts became 100% vested effective with a decision to terminate the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting. Effective December 31, 2012, and pursuant to the Plan's request for termination prior to the Plan year end, generally accepted accounting principles require the year-end financial statements be prepared on the liquidation basis of accounting, and applied from the date the decision to terminate the Plan is made.

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

Cash and equivalents - The plan has classified short-term investments with an original maturity of 3 months or less, as cash equivalents. At plan year end December 31, 2012, cash and equivalents consisted of an interest bearing money market account at a bank.

Subsequent Events - The Plan has evaluated subsequent events through October 3, 2013, the date the financial statements were available to be issued.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED:

Investment Valuation and Income Recognition – At December 31, 2012 and 2011, the Plan has adopted the provisions of FASB Codification 820-10 (formerly SFAS 157, *Fair Value Measurements*). The common shares of the Company are valued at estimated fair value (See Note 6). Fair value is determined by an annual independent appraisal.

NOTE 3 - TAX STATUS:

On December 18, 2012, the Plan sponsor/employer, made a decision to terminate the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan, to be effective December 31, 2012. Plan counsel has filed an application with the Internal Revenue Service (IRS) for determination for terminating the plan under IRC Section 401(a). The application has been received by the IRS, and is pending approval subject to review of additional requested documentation.

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 if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Benefit plans are subject to routine audits by the Internal Revenue Service; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009 and that the plan is in full compliance and operating according to provisions of the Internal Revenue Code.

NOTE 4 - ADMINISTRATION OF PLAN ASSETS:

The Plan's assets, which consist principally of Midwest Acoust-A-Fiber, Inc. common stock shares, are held by the Trustee of the Plan. At September 21, 2012, the Plan's common stock was sold pursuant to an acquisition of the Plan sponsor, Midwest Acoust-A-Fiber, Inc. Proceeds from the sale were invested in an interest bearing trust account for the benefit of all ESOP participants, pending final distribution of the funds upon approval of the Plan's termination.

Administrative expenses for the Plan are paid directly by the Company and totaled \$25,863 and \$19,710 at December 31, 2012 and 2011, respectively.

Sponsor company contributions are managed by the Trustees, who also are responsible for making distributions to participants. Certain administrative functions are performed by officers or employees of the Company. No officer or employee receives compensation from the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 5 - INVESTMENT:

The Plan's investment in Midwest Acoust-A-Fiber, Inc. common shares at December 31 is as follows:

	<u>2012</u>		<u>2011</u>	
	<u>Allocated</u>	<u>Unallocated</u>	<u>Allocated</u>	<u>Unallocated</u>
Number of Shares	-0-	-	324.94	-
Cost	\$ -0-	\$ -	\$ 1,559,678	\$ -
Market	\$ -0-	\$ -	\$ 1,185,420	\$ -

During the Plan year ended December 31, 2011, distributions were paid to Plan participants in the amount of \$85,060. Distributions are based on the market value of the shares in effect at the time of retirement or termination from service. At December 31, 2011, 30.69 shares were distributed at per share value of \$2,771. Included in 2011 distributions was a prior year distribution correction made up of 1.06 shares paid at a per share value of \$3,864. Due to the sale of the ESOP stock, there were no distributions made during the Plan year ended 2012.

NOTE 6 – FAIR VALUE MEASUREMENTS:

FASB Codification ASC 820-10 (formerly FASB Statement No. 157, *Fair Value Measurements*) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

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 in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from 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 level at which the fair value of an asset or liability will be measured 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 attempt to maximize the use of observable inputs and minimize the use of unobservable inputs.

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, 2012 and 2011.

The fair value of the Midwest Acoust-A-Fiber, Inc. common stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of company assets and liabilities.

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2012 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$ -0-	\$ -0-
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2011 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$1,185,420	\$1,185,420
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,185,420</u>	<u>\$1,185,420</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2012 and 2011:

Balance, 12/31/10	\$ 985,452
Total losses (realized and unrealized) included in changes in net assets available for benefits	285,028
Purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(85,060)</u>
Balance, 12/31/11	\$ 1,185,420
Total losses (realized and unrealized) included in changes in net assets available for benefits	(24,559)
Sales, purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(1,160,861)</u>
Total assets at fair value, 12/31/12	<u>\$ -0-</u>

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

	<u>2012</u>	<u>2011</u>
Total gains or losses for the year included in changes in net assets available for benefits attributable to the change in unrealized gains or losses relating to investments still held at the reporting date.	\$ <u>-0-</u>	\$ <u>347,312</u>

NOTE 7 - PLAN AMENDMENTS:

During the Plan year ended December 31, 2012, the IRS notified the Plan of its enforcement resolution and acceptance with respect to certain failures of the Plan in complying with technical amendments of the Internal Revenue Code. In response to the Plan's voluntary compliance, the Plan has been amended and restated as of January 1, 2011 and has corrected all failures of compliance related to non-timely technical amendments. The plan has been amended and restated as of January 1, 2011 to comply with all laws and regulations.

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION:

During the Plan year ended December 31, 2007, the Plan sponsor froze participation in the ESOP Plan. Effective July 18, 2007, the Plan sponsor redeemed all of the unallocated shares of stock held by the ESOP trust at a price equal to the fair market value of the shares at December 31, 2006, which was \$3,290. Midwest Acoust-A-Fiber, Inc. (Plan sponsor) repurchased 176.01 unallocated shares for an exchange price totaling \$579,073. Simultaneous with the sale transaction, the sale proceeds were used to pay down outstanding ESOP debt with the remaining ESOP indebtedness owed by the trust to the Plan sponsor forgiven. A gain in the amount of \$1,032,226 was reported in the Plan's December 31, 2007 financial statements representing the forgiveness of ESOP debt owed the Plan sponsor. All prior existing liens, promissory notes, and encumbrances have been cancelled.

Company employees who were already participating in the Plan, as of the date of the freeze, will continue to participate and be credited with their respective share of investment gain. However, the Plan sponsor does not anticipate making any contributions to the ESOP Plan for the foreseeable future. No employees who are not already participating at this date shall thereafter become participants in the Plan. The Plan sponsor has no present intention of terminating the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION CONTINUED:

The Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan effective December 31, 2012. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date.

In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after the effective termination date of December 31, 2012. Since all Plan assets are invested in short-term highly liquid investments that approximate their fair value, there is no difference or change in the value of Plan assets under the liquidation basis of accounting.

NOTE 9 – SALE OF ESOP PLAN SHARES:

On September 21, 2012, the outstanding shares of Midwest Acoust-A-Fiber, Inc. were purchased by an outside third party in a merger. As a result of the sale, 324.94 ESOP shares were exchanged for cash in the initial amount of \$1,048,540, pending contract adjustment and final settlement. Upon final contract settlement and adjustment, additional share proceeds totaling \$112,320, have been received subsequent to sale. The ESOP shares final sale proceeds totaled \$1,160,861 for 324.94 shares, and a per share price of \$3,573.

Prior to the sale of ESOP shares, a Fairness Opinion was obtained through an outside third party appraisal. In the opinion of the appraiser, it was determined that the consideration to be received by the ESOP was adequate consideration, not less than fair market value of the commons shares owned, and the terms and conditions of the sale were fair and reasonable.

NOTE 10 – SUBSEQUENT EVENTS:

Subsequent to plan year end and prior to issuance of the Plan's financial statements, the IRS has approved the Plan's request for termination of the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan. Additionally, a favorable determination letter was received for all previously executed plan amendments; the plan satisfies the requirement of IRC Section 4975(e)(7).

Effective with the approval for termination, the trustees of the Plan believe that substantially all amounts due ESOP participants will be paid out prior to the end of the Company's fiscal year end of October 31, 2013.

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2012

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, no shares remaining	\$ <u>-0-</u>	\$ <u>-0-</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2011

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, 324.93 shares	<u>\$ 1,559,678</u>	<u>\$ 1,185,420</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio

Financial Statements and Supplementary Schedule
for the Years Ended December 31, 2012 and 2011
and Independent Auditors' Report

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio 43015

We have audited the accompanying statements of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan as of December 31, 2012 and 2011, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

As described in Note 8 to the financial statements, the Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan, effective December 31, 2012. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which plan assets are presented, from the ongoing plan basis to the liquidation basis for periods after December 31, 2012. Our opinion is not modified with respect to that matter.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held for investment purposes, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RL Ring & Associates, Ltd.

Dublin, Ohio
October 3, 2013

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	-0-	-	-0-
Receivable from plan sponsor	28,241	-	28,241
Cash and equivalents	<u>1,133,228</u>	<u>-</u>	<u>1,133,228</u>
Total assets	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>
<u>LIABILITIES</u>			
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	<u><u>\$ 1,161,469</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,161,469</u></u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
Total assets	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
<u>LIABILITIES</u>			
Total liabilities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized appreciation in market value of investments	\$ 374,259	\$ -	\$ 374,259
Realized loss on sale of ESOP shares	(398,818)	-	(398,818)
Interest income	<u>608</u>	<u>-</u>	<u>608</u>
Total additions (reductions) to net assets	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
Total deductions from net assets	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
<u>NET INCREASE (DECREASE)</u>	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	<u>1,185,420</u>	<u>-</u>	<u>1,185,420</u>
End of year	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized (depreciation) in market value of investments	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
Total additions to net assets	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
Total deductions from net assets	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
<u>NET INCREASE (DECREASE)</u>	\$ <u>199,968</u>	\$ <u>-</u>	\$ <u>199,968</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	\$ <u>985,452</u>	\$ <u>-</u>	\$ <u>985,452</u>
End of year	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

The accompanying notes are an integral part of these financial statements

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION:

Midwest Acoust-A-Fiber, Inc. (Company) established the Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan (Plan) effective as of November 1, 1993. As of June 1, 1995, the Plan was amended and operates as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations there under of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by Midwest Acoust-A-Fiber, Inc.

The Plan purchased shares of the Company common stock using the proceeds of a loan from the Company, and holds the stock in a trust established by the Plan. Payments due under the loan shall be made in the same monthly amount of principal and interest as the obligation of the Company to the lender on its ESOP promissory note. (See Note 7) As the Company makes each payment of principal and interest, the Plan recognizes a corresponding contribution and an appropriate percentage of stock is allocated to eligible employees' accounts in accordance with applicable regulations under the Internal Revenue Code.

The loan from the Company to the Plan is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated under the ESOP. Shares vest fully to the trust upon allocation. Accordingly, the financial statements of the Plan for the years ended December 31, 2012 and 2011, present separately the assets and liabilities and changes therein pertaining to:

- (a) the accounts of employees with vested rights in allocated stock (Allocated) and
- (b) stock not yet allocated to employees (Unallocated)

Eligibility - Employees of the Company are eligible to participate in the Plan upon completion of a 3 month period of service and attainment of 18 years of age.

Payment of Benefits - No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company. Distributions are made in cash and generally paid in the year following a participant's termination or separation from service.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Voting Rights - Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is not permitted to vote any share for which instructions have not been given by a participant.

Termination - The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will become fully vested, and be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the Code. Upon termination of the Plan, the Trustee will pay all liabilities and expenses of the trust and sell shares of financed stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

Participant Accounts - The Plan is a defined contribution Plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock released by the trustee from the unallocated account and forfeiture of terminated non vested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation.

Vesting - If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balance in his or her account based on total years of service with the Company. The Plan provides for a graded vesting schedule requiring 20% vesting after two years of service and 20% additional vesting in each of the following three years. Participants are fully vested after six years of service

Put Option - Under Federal income tax regulations, the employer stock that is held by the Plan and its participants, and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Diversification - Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify receive a cash distribution.

Participant Accounts and Forfeitures - Employer contributions and Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were no forfeitures of terminated non vested account balances allocated to any remaining participants at December 31, 2012 and 2011. All participant accounts became 100% vested effective with a decision to terminate the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting. Effective December 31, 2012, and pursuant to the Plan's request for termination prior to the Plan year end, generally accepted accounting principles require the year-end financial statements be prepared on the liquidation basis of accounting, and applied from the date the decision to terminate the Plan is made.

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

Cash and equivalents - The plan has classified short-term investments with an original maturity of 3 months or less, as cash equivalents. At plan year end December 31, 2012, cash and equivalents consisted of an interest bearing money market account at a bank.

Subsequent Events - The Plan has evaluated subsequent events through October 3, 2013, the date the financial statements were available to be issued.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED:

Investment Valuation and Income Recognition – At December 31, 2012 and 2011, the Plan has adopted the provisions of FASB Codification 820-10 (formerly SFAS 157, *Fair Value Measurements*). The common shares of the Company are valued at estimated fair value (See Note 6). Fair value is determined by an annual independent appraisal.

NOTE 3 - TAX STATUS:

On December 18, 2012, the Plan sponsor/employer, made a decision to terminate the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan, to be effective December 31, 2012. Plan counsel has filed an application with the Internal Revenue Service (IRS) for determination for terminating the plan under IRC Section 401(a). The application has been received by the IRS, and is pending approval subject to review of additional requested documentation.

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 if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Benefit plans are subject to routine audits by the Internal Revenue Service; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009 and that the plan is in full compliance and operating according to provisions of the Internal Revenue Code.

NOTE 4 - ADMINISTRATION OF PLAN ASSETS:

The Plan's assets, which consist principally of Midwest Acoust-A-Fiber, Inc. common stock shares, are held by the Trustee of the Plan. At September 21, 2012, the Plan's common stock was sold pursuant to an acquisition of the Plan sponsor, Midwest Acoust-A-Fiber, Inc. Proceeds from the sale were invested in an interest bearing trust account for the benefit of all ESOP participants, pending final distribution of the funds upon approval of the Plan's termination.

Administrative expenses for the Plan are paid directly by the Company and totaled \$25,863 and \$19,710 at December 31, 2012 and 2011, respectively.

Sponsor company contributions are managed by the Trustees, who also are responsible for making distributions to participants. Certain administrative functions are performed by officers or employees of the Company. No officer or employee receives compensation from the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 5 - INVESTMENT:

The Plan's investment in Midwest Acoust-A-Fiber, Inc. common shares at December 31 is as follows:

	<u>2012</u>		<u>2011</u>	
	<u>Allocated</u>	<u>Unallocated</u>	<u>Allocated</u>	<u>Unallocated</u>
Number of Shares	-0-	-	324.94	-
Cost	\$ -0-	\$ -	\$ 1,559,678	\$ -
Market	\$ -0-	\$ -	\$ 1,185,420	\$ -

During the Plan year ended December 31, 2011, distributions were paid to Plan participants in the amount of \$85,060. Distributions are based on the market value of the shares in effect at the time of retirement or termination from service. At December 31, 2011, 30.69 shares were distributed at per share value of \$2,771. Included in 2011 distributions was a prior year distribution correction made up of 1.06 shares paid at a per share value of \$3,864. Due to the sale of the ESOP stock, there were no distributions made during the Plan year ended 2012.

NOTE 6 – FAIR VALUE MEASUREMENTS:

FASB Codification ASC 820-10 (formerly FASB Statement No. 157, *Fair Value Measurements*) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

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 in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from 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 level at which the fair value of an asset or liability will be measured 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 attempt to maximize the use of observable inputs and minimize the use of unobservable inputs.

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, 2012 and 2011.

The fair value of the Midwest Acoust-A-Fiber, Inc. common stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of company assets and liabilities.

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2012 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$ -0-	\$ -0-
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2011 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$1,185,420	\$1,185,420
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,185,420</u>	<u>\$1,185,420</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2012 and 2011:

Balance, 12/31/10	\$ 985,452
Total losses (realized and unrealized) included in changes in net assets available for benefits	285,028
Purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(85,060)</u>
Balance, 12/31/11	\$ 1,185,420
Total losses (realized and unrealized) included in changes in net assets available for benefits	(24,559)
Sales, purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(1,160,861)</u>
Total assets at fair value, 12/31/12	<u>\$ -0-</u>

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

	<u>2012</u>	<u>2011</u>
Total gains or losses for the year included in changes in net assets available for benefits attributable to the change in unrealized gains or losses relating to investments still held at the reporting date.	\$ <u>-0-</u>	\$ <u>347,312</u>

NOTE 7 - PLAN AMENDMENTS:

During the Plan year ended December 31, 2012, the IRS notified the Plan of its enforcement resolution and acceptance with respect to certain failures of the Plan in complying with technical amendments of the Internal Revenue Code. In response to the Plan's voluntary compliance, the Plan has been amended and restated as of January 1, 2011 and has corrected all failures of compliance related to non-timely technical amendments. The plan has been amended and restated as of January 1, 2011 to comply with all laws and regulations.

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION:

During the Plan year ended December 31, 2007, the Plan sponsor froze participation in the ESOP Plan. Effective July 18, 2007, the Plan sponsor redeemed all of the unallocated shares of stock held by the ESOP trust at a price equal to the fair market value of the shares at December 31, 2006, which was \$3,290. Midwest Acoust-A-Fiber, Inc. (Plan sponsor) repurchased 176.01 unallocated shares for an exchange price totaling \$579,073. Simultaneous with the sale transaction, the sale proceeds were used to pay down outstanding ESOP debt with the remaining ESOP indebtedness owed by the trust to the Plan sponsor forgiven. A gain in the amount of \$1,032,226 was reported in the Plan's December 31, 2007 financial statements representing the forgiveness of ESOP debt owed the Plan sponsor. All prior existing liens, promissory notes, and encumbrances have been cancelled.

Company employees who were already participating in the Plan, as of the date of the freeze, will continue to participate and be credited with their respective share of investment gain. However, the Plan sponsor does not anticipate making any contributions to the ESOP Plan for the foreseeable future. No employees who are not already participating at this date shall thereafter become participants in the Plan. The Plan sponsor has no present intention of terminating the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION CONTINUED:

The Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan effective December 31, 2012. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date.

In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after the effective termination date of December 31, 2012. Since all Plan assets are invested in short-term highly liquid investments that approximate their fair value, there is no difference or change in the value of Plan assets under the liquidation basis of accounting.

NOTE 9 – SALE OF ESOP PLAN SHARES:

On September 21, 2012, the outstanding shares of Midwest Acoust-A-Fiber, Inc. were purchased by an outside third party in a merger. As a result of the sale, 324.94 ESOP shares were exchanged for cash in the initial amount of \$1,048,540, pending contract adjustment and final settlement. Upon final contract settlement and adjustment, additional share proceeds totaling \$112,320, have been received subsequent to sale. The ESOP shares final sale proceeds totaled \$1,160,861 for 324.94 shares, and a per share price of \$3,573.

Prior to the sale of ESOP shares, a Fairness Opinion was obtained through an outside third party appraisal. In the opinion of the appraiser, it was determined that the consideration to be received by the ESOP was adequate consideration, not less than fair market value of the commons shares owned, and the terms and conditions of the sale were fair and reasonable.

NOTE 10 – SUBSEQUENT EVENTS:

Subsequent to plan year end and prior to issuance of the Plan's financial statements, the IRS has approved the Plan's request for termination of the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan. Additionally, a favorable determination letter was received for all previously executed plan amendments; the plan satisfies the requirement of IRC Section 4975(e)(7).

Effective with the approval for termination, the trustees of the Plan believe that substantially all amounts due ESOP participants will be paid out prior to the end of the Company's fiscal year end of October 31, 2013.

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2012

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, no shares remaining	\$ <u>-0-</u>	\$ <u>-0-</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2011

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, 324.93 shares	<u>\$ 1,559,678</u>	<u>\$ 1,185,420</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio

Financial Statements and Supplementary Schedule
for the Years Ended December 31, 2012 and 2011
and Independent Auditors' Report

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio 43015

We have audited the accompanying statements of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan as of December 31, 2012 and 2011, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

As described in Note 8 to the financial statements, the Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan, effective December 31, 2012. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which plan assets are presented, from the ongoing plan basis to the liquidation basis for periods after December 31, 2012. Our opinion is not modified with respect to that matter.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held for investment purposes, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RL Ring & Associates, Ltd.

Dublin, Ohio
October 3, 2013

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	-0-	-	-0-
Receivable from plan sponsor	28,241	-	28,241
Cash and equivalents	<u>1,133,228</u>	<u>-</u>	<u>1,133,228</u>
Total assets	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>
<u>LIABILITIES</u>			
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
Total assets	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
<u>LIABILITIES</u>			
Total liabilities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized appreciation in market value of investments	\$ 374,259	\$ -	\$ 374,259
Realized loss on sale of ESOP shares	(398,818)	-	(398,818)
Interest income	<u>608</u>	<u>-</u>	<u>608</u>
Total additions (reductions) to net assets	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
Total deductions from net assets	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
<u>NET INCREASE (DECREASE)</u>	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	<u>1,185,420</u>	<u>-</u>	<u>1,185,420</u>
End of year	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized (depreciation) in market value of investments	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
Total additions to net assets	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
Total deductions from net assets	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
<u>NET INCREASE (DECREASE)</u>	\$ <u>199,968</u>	\$ <u>-</u>	\$ <u>199,968</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	\$ <u>985,452</u>	\$ <u>-</u>	\$ <u>985,452</u>
End of year	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

The accompanying notes are an integral part of these financial statements

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION:

Midwest Acoust-A-Fiber, Inc. (Company) established the Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan (Plan) effective as of November 1, 1993. As of June 1, 1995, the Plan was amended and operates as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations there under of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by Midwest Acoust-A-Fiber, Inc.

The Plan purchased shares of the Company common stock using the proceeds of a loan from the Company, and holds the stock in a trust established by the Plan. Payments due under the loan shall be made in the same monthly amount of principal and interest as the obligation of the Company to the lender on its ESOP promissory note. (See Note 7) As the Company makes each payment of principal and interest, the Plan recognizes a corresponding contribution and an appropriate percentage of stock is allocated to eligible employees' accounts in accordance with applicable regulations under the Internal Revenue Code.

The loan from the Company to the Plan is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated under the ESOP. Shares vest fully to the trust upon allocation. Accordingly, the financial statements of the Plan for the years ended December 31, 2012 and 2011, present separately the assets and liabilities and changes therein pertaining to:

- (a) the accounts of employees with vested rights in allocated stock (Allocated) and
- (b) stock not yet allocated to employees (Unallocated)

Eligibility - Employees of the Company are eligible to participate in the Plan upon completion of a 3 month period of service and attainment of 18 years of age.

Payment of Benefits - No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company. Distributions are made in cash and generally paid in the year following a participant's termination or separation from service.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Voting Rights - Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is not permitted to vote any share for which instructions have not been given by a participant.

Termination - The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will become fully vested, and be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the Code. Upon termination of the Plan, the Trustee will pay all liabilities and expenses of the trust and sell shares of financed stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

Participant Accounts - The Plan is a defined contribution Plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock released by the trustee from the unallocated account and forfeiture of terminated non vested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation.

Vesting - If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balance in his or her account based on total years of service with the Company. The Plan provides for a graded vesting schedule requiring 20% vesting after two years of service and 20% additional vesting in each of the following three years. Participants are fully vested after six years of service

Put Option - Under Federal income tax regulations, the employer stock that is held by the Plan and its participants, and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Diversification - Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify receive a cash distribution.

Participant Accounts and Forfeitures - Employer contributions and Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were no forfeitures of terminated non vested account balances allocated to any remaining participants at December 31, 2012 and 2011. All participant accounts became 100% vested effective with a decision to terminate the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting. Effective December 31, 2012, and pursuant to the Plan's request for termination prior to the Plan year end, generally accepted accounting principles require the year-end financial statements be prepared on the liquidation basis of accounting, and applied from the date the decision to terminate the Plan is made.

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

Cash and equivalents - The plan has classified short-term investments with an original maturity of 3 months or less, as cash equivalents. At plan year end December 31, 2012, cash and equivalents consisted of an interest bearing money market account at a bank.

Subsequent Events - The Plan has evaluated subsequent events through October 3, 2013, the date the financial statements were available to be issued.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED:

Investment Valuation and Income Recognition – At December 31, 2012 and 2011, the Plan has adopted the provisions of FASB Codification 820-10 (formerly SFAS 157, *Fair Value Measurements*). The common shares of the Company are valued at estimated fair value (See Note 6). Fair value is determined by an annual independent appraisal.

NOTE 3 - TAX STATUS:

On December 18, 2012, the Plan sponsor/employer, made a decision to terminate the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan, to be effective December 31, 2012. Plan counsel has filed an application with the Internal Revenue Service (IRS) for determination for terminating the plan under IRC Section 401(a). The application has been received by the IRS, and is pending approval subject to review of additional requested documentation.

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 if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Benefit plans are subject to routine audits by the Internal Revenue Service; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009 and that the plan is in full compliance and operating according to provisions of the Internal Revenue Code.

NOTE 4 - ADMINISTRATION OF PLAN ASSETS:

The Plan's assets, which consist principally of Midwest Acoust-A-Fiber, Inc. common stock shares, are held by the Trustee of the Plan. At September 21, 2012, the Plan's common stock was sold pursuant to an acquisition of the Plan sponsor, Midwest Acoust-A-Fiber, Inc. Proceeds from the sale were invested in an interest bearing trust account for the benefit of all ESOP participants, pending final distribution of the funds upon approval of the Plan's termination.

Administrative expenses for the Plan are paid directly by the Company and totaled \$25,863 and \$19,710 at December 31, 2012 and 2011, respectively.

Sponsor company contributions are managed by the Trustees, who also are responsible for making distributions to participants. Certain administrative functions are performed by officers or employees of the Company. No officer or employee receives compensation from the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 5 - INVESTMENT:

The Plan's investment in Midwest Acoust-A-Fiber, Inc. common shares at December 31 is as follows:

	<u>2012</u>		<u>2011</u>	
	<u>Allocated</u>	<u>Unallocated</u>	<u>Allocated</u>	<u>Unallocated</u>
Number of Shares	-0-	-	324.94	-
Cost	\$ -0-	\$ -	\$ 1,559,678	\$ -
Market	\$ -0-	\$ -	\$ 1,185,420	\$ -

During the Plan year ended December 31, 2011, distributions were paid to Plan participants in the amount of \$85,060. Distributions are based on the market value of the shares in effect at the time of retirement or termination from service. At December 31, 2011, 30.69 shares were distributed at per share value of \$2,771. Included in 2011 distributions was a prior year distribution correction made up of 1.06 shares paid at a per share value of \$3,864. Due to the sale of the ESOP stock, there were no distributions made during the Plan year ended 2012.

NOTE 6 – FAIR VALUE MEASUREMENTS:

FASB Codification ASC 820-10 (formerly FASB Statement No. 157, *Fair Value Measurements*) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

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 in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from 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 level at which the fair value of an asset or liability will be measured 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 attempt to maximize the use of observable inputs and minimize the use of unobservable inputs.

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, 2012 and 2011.

The fair value of the Midwest Acoust-A-Fiber, Inc. common stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of company assets and liabilities.

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2012 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$ -0-	\$ -0-
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2011 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$1,185,420	\$1,185,420
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,185,420</u>	<u>\$1,185,420</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2012 and 2011:

Balance, 12/31/10	\$ 985,452
Total losses (realized and unrealized) included in changes in net assets available for benefits	285,028
Purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(85,060)</u>
Balance, 12/31/11	\$ 1,185,420
Total losses (realized and unrealized) included in changes in net assets available for benefits	(24,559)
Sales, purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(1,160,861)</u>
Total assets at fair value, 12/31/12	<u>\$ -0-</u>

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

	<u>2012</u>	<u>2011</u>
Total gains or losses for the year included in changes in net assets available for benefits attributable to the change in unrealized gains or losses relating to investments still held at the reporting date.	\$ <u>-0-</u>	\$ <u>347,312</u>

NOTE 7 - PLAN AMENDMENTS:

During the Plan year ended December 31, 2012, the IRS notified the Plan of its enforcement resolution and acceptance with respect to certain failures of the Plan in complying with technical amendments of the Internal Revenue Code. In response to the Plan's voluntary compliance, the Plan has been amended and restated as of January 1, 2011 and has corrected all failures of compliance related to non-timely technical amendments. The plan has been amended and restated as of January 1, 2011 to comply with all laws and regulations.

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION:

During the Plan year ended December 31, 2007, the Plan sponsor froze participation in the ESOP Plan. Effective July 18, 2007, the Plan sponsor redeemed all of the unallocated shares of stock held by the ESOP trust at a price equal to the fair market value of the shares at December 31, 2006, which was \$3,290. Midwest Acoust-A-Fiber, Inc. (Plan sponsor) repurchased 176.01 unallocated shares for an exchange price totaling \$579,073. Simultaneous with the sale transaction, the sale proceeds were used to pay down outstanding ESOP debt with the remaining ESOP indebtedness owed by the trust to the Plan sponsor forgiven. A gain in the amount of \$1,032,226 was reported in the Plan's December 31, 2007 financial statements representing the forgiveness of ESOP debt owed the Plan sponsor. All prior existing liens, promissory notes, and encumbrances have been cancelled.

Company employees who were already participating in the Plan, as of the date of the freeze, will continue to participate and be credited with their respective share of investment gain. However, the Plan sponsor does not anticipate making any contributions to the ESOP Plan for the foreseeable future. No employees who are not already participating at this date shall thereafter become participants in the Plan. The Plan sponsor has no present intention of terminating the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION CONTINUED:

The Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan effective December 31, 2012. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date.

In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after the effective termination date of December 31, 2012. Since all Plan assets are invested in short-term highly liquid investments that approximate their fair value, there is no difference or change in the value of Plan assets under the liquidation basis of accounting.

NOTE 9 – SALE OF ESOP PLAN SHARES:

On September 21, 2012, the outstanding shares of Midwest Acoust-A-Fiber, Inc. were purchased by an outside third party in a merger. As a result of the sale, 324.94 ESOP shares were exchanged for cash in the initial amount of \$1,048,540, pending contract adjustment and final settlement. Upon final contract settlement and adjustment, additional share proceeds totaling \$112,320, have been received subsequent to sale. The ESOP shares final sale proceeds totaled \$1,160,861 for 324.94 shares, and a per share price of \$3,573.

Prior to the sale of ESOP shares, a Fairness Opinion was obtained through an outside third party appraisal. In the opinion of the appraiser, it was determined that the consideration to be received by the ESOP was adequate consideration, not less than fair market value of the commons shares owned, and the terms and conditions of the sale were fair and reasonable.

NOTE 10 – SUBSEQUENT EVENTS:

Subsequent to plan year end and prior to issuance of the Plan's financial statements, the IRS has approved the Plan's request for termination of the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan. Additionally, a favorable determination letter was received for all previously executed plan amendments; the plan satisfies the requirement of IRC Section 4975(e)(7).

Effective with the approval for termination, the trustees of the Plan believe that substantially all amounts due ESOP participants will be paid out prior to the end of the Company's fiscal year end of October 31, 2013.

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2012

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, no shares remaining	\$ <u>-0-</u>	\$ <u>-0-</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2011

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, 324.93 shares	<u>\$ 1,559,678</u>	<u>\$ 1,185,420</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

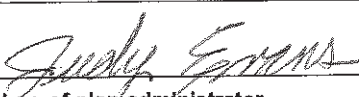
This form is required to be filed for employee benefit plans under sections 104 and 4085 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2012****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information**1a** Name of plan Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan**1b** Three-digit plan number (PN) ▶ 002**1c** Effective date of plan 11/01/1993**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
Midwest Acoust-A-Fiber, Inc.759 Pittsburgh DriveDelawareOH 43015**2b** Employer Identification Number (EIN)
31-0985743**2c** Sponsor's telephone number
(740) 369-3624**2d** Business code (see instructions)
336100**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			<u>Judy Evans</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN 3c Administrator's telephone number (740) 369-3624	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	80
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	39
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	41
d Subtotal. Add lines 6a , 6b , and 6c		6d	80
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	80
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	80
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2P 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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

**SCHEDULE H
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2012**This Form is Open to Public
Inspection**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan

Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan

B Three-digit
plan number (PN) ►

002

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

Midwest Acoust-A-Fiber, Inc.

D Employer Identification Number (EIN)

31-0985743

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)		28,241
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		1,133,228
(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)	1,185,420	
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	1,185,420	1,161,469

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1,185,420	1,161,469
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	607	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		607

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	(24,558)	
(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)		(24,558)

(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)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		(23 , 951)

Expenses

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

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		(23 , 951)
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: RL Ring & Associates

(2) EIN: 42-2768877

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
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		500,000
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			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 0

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio

Financial Statements and Supplementary Schedule
for the Years Ended December 31, 2012 and 2011
and Independent Auditors' Report

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN

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5150 Bradenton Avenue
Suite C
Dublin, Ohio 43017
office (614) 389-2967
fax (866) 289-2142

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Midwest Acoust-A-Fiber, Inc.
Employee Stock Ownership Plan
Delaware, Ohio 43015

We have audited the accompanying statements of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan as of December 31, 2012 and 2011, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

As described in Note 8 to the financial statements, the Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan, effective December 31, 2012. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which plan assets are presented, from the ongoing plan basis to the liquidation basis for periods after December 31, 2012. Our opinion is not modified with respect to that matter.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held for investment purposes, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RL Ring & Associates, Ltd.

Dublin, Ohio
October 3, 2013

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	-0-	-	-0-
Receivable from plan sponsor	28,241	-	28,241
Cash and equivalents	<u>1,133,228</u>	<u>-</u>	<u>1,133,228</u>
Total assets	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>
<u>LIABILITIES</u>			
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Investment in Midwest Acoust-A-Fiber, Inc. common stock, at fair value	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
Total assets	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>
<u>LIABILITIES</u>			
Total liabilities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
 DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 YEAR ENDED DECEMBER 31, 2012
 (SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized appreciation in market value of investments	\$ 374,259	\$ -	\$ 374,259
Realized loss on sale of ESOP shares	(398,818)	-	(398,818)
Interest income	<u>608</u>	<u>-</u>	<u>608</u>
Total additions (reductions) to net assets	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
Total deductions from net assets	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -0-</u>
<u>NET INCREASE (DECREASE)</u>	<u>\$ (23,951)</u>	<u>\$ -</u>	<u>\$ (23,951)</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	<u>1,185,420</u>	<u>-</u>	<u>1,185,420</u>
End of year	<u>\$ 1,161,469</u>	<u>\$ -</u>	<u>\$ 1,161,469</u>

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2011
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>ALLOCATED</u>	<u>UNALLOCATED</u>	<u>TOTAL</u>
<u>ADDITIONS TO NET ASSETS</u>			
Investment income:			
Net unrealized (depreciation) in market value of investments	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
Total additions to net assets	\$ <u>285,028</u>	\$ <u>-</u>	\$ <u>285,028</u>
<u>DEDUCTIONS FROM NET ASSETS</u>			
Distributions paid to participants	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
Total deductions from net assets	\$ <u>85,060</u>	\$ <u>-</u>	\$ <u>85,060</u>
<u>NET INCREASE (DECREASE)</u>	\$ <u>199,968</u>	\$ <u>-</u>	\$ <u>199,968</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>			
Beginning of year	\$ <u>985,452</u>	\$ <u>-</u>	\$ <u>985,452</u>
End of year	\$ <u>1,185,420</u>	\$ <u>-</u>	\$ <u>1,185,420</u>

The accompanying notes are an integral part of these financial statements

MIDWEST ACOUST-A-FIBER, INC. EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION:

Midwest Acoust-A-Fiber, Inc. (Company) established the Midwest Acoust-A-Fiber, Inc., Employee Stock Ownership Plan (Plan) effective as of November 1, 1993. As of June 1, 1995, the Plan was amended and operates as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations there under of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by Midwest Acoust-A-Fiber, Inc.

The Plan purchased shares of the Company common stock using the proceeds of a loan from the Company, and holds the stock in a trust established by the Plan. Payments due under the loan shall be made in the same monthly amount of principal and interest as the obligation of the Company to the lender on its ESOP promissory note. (See Note 7) As the Company makes each payment of principal and interest, the Plan recognizes a corresponding contribution and an appropriate percentage of stock is allocated to eligible employees' accounts in accordance with applicable regulations under the Internal Revenue Code.

The loan from the Company to the Plan is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated under the ESOP. Shares vest fully to the trust upon allocation. Accordingly, the financial statements of the Plan for the years ended December 31, 2012 and 2011, present separately the assets and liabilities and changes therein pertaining to:

- (a) the accounts of employees with vested rights in allocated stock (Allocated) and
- (b) stock not yet allocated to employees (Unallocated)

Eligibility - Employees of the Company are eligible to participate in the Plan upon completion of a 3 month period of service and attainment of 18 years of age.

Payment of Benefits - No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company. Distributions are made in cash and generally paid in the year following a participant's termination or separation from service.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Voting Rights - Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is not permitted to vote any share for which instructions have not been given by a participant.

Termination - The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will become fully vested, and be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the Code. Upon termination of the Plan, the Trustee will pay all liabilities and expenses of the trust and sell shares of financed stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

Participant Accounts - The Plan is a defined contribution Plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock released by the trustee from the unallocated account and forfeiture of terminated non vested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation.

Vesting - If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balance in his or her account based on total years of service with the Company. The Plan provides for a graded vesting schedule requiring 20% vesting after two years of service and 20% additional vesting in each of the following three years. Participants are fully vested after six years of service

Put Option - Under Federal income tax regulations, the employer stock that is held by the Plan and its participants, and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION CONTINUED:

Diversification - Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify receive a cash distribution.

Participant Accounts and Forfeitures - Employer contributions and Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were no forfeitures of terminated non vested account balances allocated to any remaining participants at December 31, 2012 and 2011. All participant accounts became 100% vested effective with a decision to terminate the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting. Effective December 31, 2012, and pursuant to the Plan's request for termination prior to the Plan year end, generally accepted accounting principles require the year-end financial statements be prepared on the liquidation basis of accounting, and applied from the date the decision to terminate the Plan is made.

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

Cash and equivalents - The plan has classified short-term investments with an original maturity of 3 months or less, as cash equivalents. At plan year end December 31, 2012, cash and equivalents consisted of an interest bearing money market account at a bank.

Subsequent Events - The Plan has evaluated subsequent events through October 3, 2013, the date the financial statements were available to be issued.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED:

Investment Valuation and Income Recognition – At December 31, 2012 and 2011, the Plan has adopted the provisions of FASB Codification 820-10 (formerly SFAS 157, *Fair Value Measurements*). The common shares of the Company are valued at estimated fair value (See Note 6). Fair value is determined by an annual independent appraisal.

NOTE 3 - TAX STATUS:

On December 18, 2012, the Plan sponsor/employer, made a decision to terminate the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan, to be effective December 31, 2012. Plan counsel has filed an application with the Internal Revenue Service (IRS) for determination for terminating the plan under IRC Section 401(a). The application has been received by the IRS, and is pending approval subject to review of additional requested documentation.

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 if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Benefit plans are subject to routine audits by the Internal Revenue Service; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009 and that the plan is in full compliance and operating according to provisions of the Internal Revenue Code.

NOTE 4 - ADMINISTRATION OF PLAN ASSETS:

The Plan's assets, which consist principally of Midwest Acoust-A-Fiber, Inc. common stock shares, are held by the Trustee of the Plan. At September 21, 2012, the Plan's common stock was sold pursuant to an acquisition of the Plan sponsor, Midwest Acoust-A-Fiber, Inc. Proceeds from the sale were invested in an interest bearing trust account for the benefit of all ESOP participants, pending final distribution of the funds upon approval of the Plan's termination.

Administrative expenses for the Plan are paid directly by the Company and totaled \$25,863 and \$19,710 at December 31, 2012 and 2011, respectively.

Sponsor company contributions are managed by the Trustees, who also are responsible for making distributions to participants. Certain administrative functions are performed by officers or employees of the Company. No officer or employee receives compensation from the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 5 - INVESTMENT:

The Plan's investment in Midwest Acoust-A-Fiber, Inc. common shares at December 31 is as follows:

	<u>2012</u>		<u>2011</u>	
	<u>Allocated</u>	<u>Unallocated</u>	<u>Allocated</u>	<u>Unallocated</u>
Number of Shares	-0-	-	324.94	-
Cost	\$ -0-	\$ -	\$ 1,559,678	\$ -
Market	\$ -0-	\$ -	\$ 1,185,420	\$ -

During the Plan year ended December 31, 2011, distributions were paid to Plan participants in the amount of \$85,060. Distributions are based on the market value of the shares in effect at the time of retirement or termination from service. At December 31, 2011, 30.69 shares were distributed at per share value of \$2,771. Included in 2011 distributions was a prior year distribution correction made up of 1.06 shares paid at a per share value of \$3,864. Due to the sale of the ESOP stock, there were no distributions made during the Plan year ended 2012.

NOTE 6 – FAIR VALUE MEASUREMENTS:

FASB Codification ASC 820-10 (formerly FASB Statement No. 157, *Fair Value Measurements*) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

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 in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from 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 level at which the fair value of an asset or liability will be measured 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 attempt to maximize the use of observable inputs and minimize the use of unobservable inputs.

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, 2012 and 2011.

The fair value of the Midwest Acoust-A-Fiber, Inc. common stock held by the Plan is valued at estimated fair value based upon an independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of company assets and liabilities.

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

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2012 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$ -0-	\$ -0-
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

	<u>LEVEL 1</u>	<u>LEVEL 2</u>	<u>LEVEL 3</u>	<u>2011 Total Fair Value</u>
Investment in sponsor company common stock	\$ -	\$ -	\$1,185,420	\$1,185,420
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,185,420</u>	<u>\$1,185,420</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2012 and 2011:

Balance, 12/31/10	\$ 985,452
Total losses (realized and unrealized) included in changes in net assets available for benefits	285,028
Purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(85,060)</u>
Balance, 12/31/11	\$ 1,185,420
Total losses (realized and unrealized) included in changes in net assets available for benefits	(24,559)
Sales, purchases, issuances, settlements, and transfers from unallocated to allocated (net)	<u>(1,160,861)</u>
Total assets at fair value, 12/31/12	<u>\$ -0-</u>

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 6 – FAIR VALUE MEASUREMENTS CONTINUED:

	<u>2012</u>	<u>2011</u>
Total gains or losses for the year included in changes in net assets available for benefits attributable to the change in unrealized gains or losses relating to investments still held at the reporting date.	\$ <u>-0-</u>	\$ <u>347,312</u>

NOTE 7 - PLAN AMENDMENTS:

During the Plan year ended December 31, 2012, the IRS notified the Plan of its enforcement resolution and acceptance with respect to certain failures of the Plan in complying with technical amendments of the Internal Revenue Code. In response to the Plan's voluntary compliance, the Plan has been amended and restated as of January 1, 2011 and has corrected all failures of compliance related to non-timely technical amendments. The plan has been amended and restated as of January 1, 2011 to comply with all laws and regulations.

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION:

During the Plan year ended December 31, 2007, the Plan sponsor froze participation in the ESOP Plan. Effective July 18, 2007, the Plan sponsor redeemed all of the unallocated shares of stock held by the ESOP trust at a price equal to the fair market value of the shares at December 31, 2006, which was \$3,290. Midwest Acoust-A-Fiber, Inc. (Plan sponsor) repurchased 176.01 unallocated shares for an exchange price totaling \$579,073. Simultaneous with the sale transaction, the sale proceeds were used to pay down outstanding ESOP debt with the remaining ESOP indebtedness owed by the trust to the Plan sponsor forgiven. A gain in the amount of \$1,032,226 was reported in the Plan's December 31, 2007 financial statements representing the forgiveness of ESOP debt owed the Plan sponsor. All prior existing liens, promissory notes, and encumbrances have been cancelled.

Company employees who were already participating in the Plan, as of the date of the freeze, will continue to participate and be credited with their respective share of investment gain. However, the Plan sponsor does not anticipate making any contributions to the ESOP Plan for the foreseeable future. No employees who are not already participating at this date shall thereafter become participants in the Plan. The Plan sponsor has no present intention of terminating the Plan.

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEARS ENDED DECEMBER 31, 2012 AND 2011
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 8 – ESOP PLAN FREEZE AND TERMINATION CONTINUED:

The Board of Directors of Midwest Acoust-A-Fiber, Inc., the Plan's sponsor, voted on December 8, 2012, to terminate the Plan effective December 31, 2012. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date.

In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after the effective termination date of December 31, 2012. Since all Plan assets are invested in short-term highly liquid investments that approximate their fair value, there is no difference or change in the value of Plan assets under the liquidation basis of accounting.

NOTE 9 – SALE OF ESOP PLAN SHARES:

On September 21, 2012, the outstanding shares of Midwest Acoust-A-Fiber, Inc. were purchased by an outside third party in a merger. As a result of the sale, 324.94 ESOP shares were exchanged for cash in the initial amount of \$1,048,540, pending contract adjustment and final settlement. Upon final contract settlement and adjustment, additional share proceeds totaling \$112,320, have been received subsequent to sale. The ESOP shares final sale proceeds totaled \$1,160,861 for 324.94 shares, and a per share price of \$3,573.

Prior to the sale of ESOP shares, a Fairness Opinion was obtained through an outside third party appraisal. In the opinion of the appraiser, it was determined that the consideration to be received by the ESOP was adequate consideration, not less than fair market value of the commons shares owned, and the terms and conditions of the sale were fair and reasonable.

NOTE 10 – SUBSEQUENT EVENTS:

Subsequent to plan year end and prior to issuance of the Plan's financial statements, the IRS has approved the Plan's request for termination of the Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan. Additionally, a favorable determination letter was received for all previously executed plan amendments; the plan satisfies the requirement of IRC Section 4975(e)(7).

Effective with the approval for termination, the trustees of the Plan believe that substantially all amounts due ESOP participants will be paid out prior to the end of the Company's fiscal year end of October 31, 2013.

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2012

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, no shares remaining	\$ <u>-0-</u>	\$ <u>-0-</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

SUPPLEMENTAL INFORMATION - SCHEDULE I

MIDWEST ACOUST-A-FIBER, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
DELAWARE, OHIO

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES

AS OF DECEMBER 31, 2011

(SEE INDEPENDENT AUDITORS' REPORT)

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>MARKET VALUE</u>
Common stock, 324.93 shares	<u>\$ 1,559,678</u>	<u>\$ 1,185,420</u>

Identity of Issuer: * Midwest Acoust-A-Fiber, Inc.

* Represents a party in interest

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

<div style="text-align: center;">SCHEDULE R (Form 5500)</div> <div style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</div> <div style="text-align: center; font-size: x-small;">Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div style="text-align: center;">Retirement Plan Information</div> <div style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</div>	<div style="font-size: x-small;">OMB No. 1210-0110</div> <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">2012</div> <div style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</div>
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan	B Three-digit plan number (PN) ▶ 002	
Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN) 31-0985743	
Midwest Acoust-A-Fiber, Inc.		
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 1		
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-0985743		
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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2012 v. 120126		

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) _____

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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): _____

**Application for Extension of Time
To File Certain Employee Plan Returns**

OMB No. 1545-0212

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at www.irs.gov/form5558

File With IRS Only**Part I Identification**

A Name of filer, plan administrator, or plan sponsor (see instructions) Midwest Acoust-A-Fiber, Inc. Number, street, and room or suite no. (If a P.O. box, see instructions) 759 Pittsburgh Drive City or town, state, and ZIP code Delaware OH 43015	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) 31-0985743 Social security number (SSN) (9 digits XXX-XX-XXXX)											
C Plan name Midwest Acoust-A-Fiber, Inc. Employee Stock Ownership Plan	<table border="1"><thead><tr><th rowspan="2">Plan number</th><th colspan="3">Plan year ending—</th></tr><tr><th>MM</th><th>DD</th><th>YYYY</th></tr></thead><tbody><tr><td>0 0 2</td><td>12</td><td>31</td><td>2012</td></tr></tbody></table>	Plan number	Plan year ending—			MM	DD	YYYY	0 0 2	12	31	2012
Plan number	Plan year ending—											
	MM	DD	YYYY									
0 0 2	12	31	2012									

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, C above.

2 I request an extension of time until 10 / 15 / 2013 to file Form 5500 series (see instructions).

Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.

3 I request an extension of time until / / to file Form 8955-SSA (see instructions).

Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if: (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

4 I request an extension of time until / / to file Form 5330.

You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ►

a	
---	--

b Enter the payment amount attached ►

b	
---	--

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date ►

c	
---	--

5 **State in detail why you need the extension:**

AN EXTENSION OF TIME IS REQUESTED BECAUSE CERTAIN INFORMATION IS NOT CURRENTLY
AVAILABLE TO COMPLETE THE VALUATION NECESSARY FOR THE COMPLETION OF SUCH FORMS

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►