Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 01/31/2014

A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) [ ] a one-participant plan

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SOUND COM CORPORATION DEFINED BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 02/01/1989

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
SOUND COM CORPORATION

227 DEPOT ST
BEREA, OH 44017-1899

2b Employer Identification Number (EIN) 34-1137084

2c Sponsor's telephone number 440-234-2604

2d Business code (see instructions) 238900

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

5a Total number of participants at the beginning of the plan year	**5a**	46
b Total number of participants at the end of the plan year	**5b**	50
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? [X] Yes [ ] No [ ] Not determined

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	12/01/2014	CARL MCLAUGHLIN
	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

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

Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	837295	610882
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	837295	610882
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)	29365	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	48367	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		77732
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	295711	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	8434	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		304145
i Net income (loss) (subtract line 8h from line 8c)	8i		-226413
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 3D

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		150000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) — [X] Yes [ ] No

11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 — 11a: 0

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? — [ ] Yes [X] No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year — 12b:

c Enter the amount contributed by the employer to the plan for this plan year	**12c**	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	**12d**	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?		☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	**13a**	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	**13c(2)** EIN(s)	**13c(3)** PN(s)

Part VIII Trust Information (optional)

14a Name of trust	**14b** Trust's EIN

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 01/31/2014

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
SOUND COM CORPORATION DEFINED BENEFIT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SOUND COM CORPORATION

D Employer Identification Number (EIN)
34-1137084

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 02 Day 01 Year 2013

2 Assets:			
a Market value	**2a**		837260
b Actuarial value	**2b**		837260
3 Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	0	0
b For terminated vested participants	**3b**	10	132824
c For active participants:			
(1) Non-vested benefits	**3c(1)**		105918
(2) Vested benefits	**3c(2)**		595906
(3) Total active	**3c(3)**	36	701824
d Total	**3d**	46	834648
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
a Funding target disregarding prescribed at-risk assumptions	**4a**		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**		
5 Effective interest rate	**5**		6.49 %
6 Target normal cost	**6**		30163

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

	11/10/2014
Signature of actuary	Date
SETH H. PITASKY, EA, MAAA	14-07321
Type or print name of actuary	Most recent enrollment number
CBIZ RETIREMENT PLAN SERVICES	216-520-6174
Firm name	Telephone number (including area code)
6050 OAK TREE BLVD, S. SUITE 500 CLEVELAND, OH 44131	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	29
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	29
10	Interest on line 9 using prior year's actual return of 9.79 %	0	3
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		18049
	b Interest on (a) using prior year's effective interest rate of 7.23 % except as otherwise provided (see instructions)		1305
	c Total available at beginning of current plan year to add to prefunding balance		19354
	d Portion of (c) to be added to prefunding balance		19354
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	19386

Part III Funding Percentages

14	Funding target attainment percentage	14	97.99 %
15	Adjusted funding target attainment percentage	15	100.31 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.55 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/07/2013	1534	0			
11/14/2013	10518	0			
02/12/2014	10518	0			
10/14/2014	6795	0			
			Totals ► 18(b)	29365	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	27460

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.94%	6.15%	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	30163
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	16759	16583
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	46746

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	19371	19371

36 Additional cash requirement (line 34 minus line 35)	**36**	27375
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	27460

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	85
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	85
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE SB ATTACHMENT
Line 26 - Schedule of Active Participant Data

Plan Name: Sound Com Corporation Defined Benefit Plan
EIN/PN: 34-1137084/002
Valuation Date: February 1, 2013

Counts and Compensation. Cells with under 20 participants will not show compensation.

	Years of Credited Service													
Att.	Under					5 to	10 to	15 to	20 to	25 to	30 to	35 to	40 &	
Age:	1	1	2	3	4	9	14	19	24	29	34	39	Up	Total
Under 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	1	1	-	-	-	-	-	-	-	2
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	2	2	-	-	-	-	-	-	4
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 to 39	-	-	-	-	-	4	1	-	-	-	-	-	-	5
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 to 44	1	-	-	-	1	3	2	2	-	-	-	-	-	9
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 to 49	-	-	2	-	-	-	3	1	-	1	-	-	-	7
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 to 54	-	-	-	2	-	-	-	1	1	-	-	-	-	4
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 to 59	-	-	-	-	-	-	-	1	-	-	-	2	-	3
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 to 64	-	-	-	-	-	-	-	-	-	-	-	2	-	2
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 to 69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 & Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1	-	2	2	2	10	8	5	1	1	-	4	-	36
	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Section XI
SUMMARY of ASSUMPTIONS

Census Date

2/1/2013

Valuation Interest Rates

25-year average segment rates that are applied to adjust the otherwise applicable 24-month average segment rates for the month that includes the valuation date (February).

	24-Month Average Segment Rates, not Adjusted	Adjusted 24-Month Average Segment Rates, Using 25-Year Average Segment Rate Corridors
Segment 1:	1.58%	4.94%
Segment 2:	4.34%	6.15%
Segment 3:	5.38%	6.76%

The effective rate for the 2013 Plan Year was 6.49%.

Valuation Mortality

IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year.

Valuation Assets

Assets are equal to their Fair Market Value plus receivable contributions.

Expenses

Expenses were assumed to be directly met by the Company.

Salary Scale, Taxable Wage Base Increase Assumption, Inflation

None assumed.

Marriage

75% of Males and 75% of Females are assumed to be married. The female spouse was assumed to be 3 years younger than the male spouse.

Cost Method

The Unit Credit cost method was used to determine the liabities and normal costs.

Retirement Rates

Participants are assumed to retire at age 65.

Section XI
SUMMARY of ASSUMPTIONS

Withdrawal Rates

2003 SOA Small Plan Turnover - Age Table (1000 lives or less). Below is a sample of representative rates:

Age	Males	Females
20	0.2430	0.2430
25	0.1950	0.1950
30	0.1550	0.1550
35	0.1210	0.1210
40	0.0940	0.0940
45	0.0730	0.0730
50	0.0560	0.0560
55	0.0420	0.0420
60	0.0300	0.0300

Disability Rates

1987 Commissioner's Group Disability Table Male. Below is a sample of representative rates:

Age	Males	Females
20	0.0008	0.0010
25	0.0008	0.0011
30	0.0010	0.0014
35	0.0012	0.0020
40	0.0017	0.0027
45	0.0028	0.0039
50	0.0052	0.0061
55	0.0097	0.0094
60	0.0148	0.0120

Disability Mortality

IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year.

Changes in non-prescribed assumptions since the last valuation

None.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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OMB No. 1210-0110

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A Name of plan
SOUND COM CORPORATION DEFINED BENEFIT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SOUND COM CORPORATION

D Employer Identification Number (EIN)
34-1137084

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 02 Day 01 Year 2013

2 Assets:

a Market value	**2a**	837260
b Actuarial value	**2b**	837260

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	0	0
b For terminated vested participants	**3b**	10	132824
c For active participants:			
(1) Non-vested benefits	**3c(1)**		105918
(2) Vested benefits	**3c(2)**		595906
(3) Total active	**3c(3)**	36	701824
d Total	**3d**	46	834648

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.49%
6 Target normal cost	**6**	30163

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

SETH H. PITASKY, EA, MAAA — Signature of actuary

11/10/2014 — Date

SETH H. PITASKY, EA, MAAA — Type or print name of actuary

1407321 — Most recent enrollment number

CBIZ RETIREMENT PLAN SERVICES — Firm name

216-520-6174 — Telephone number (including area code)

6050 OAK TREE BLVD, S.
SUITE 500
CLEVELAND OH 44131
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	29
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	29
10	Interest on line 9 using prior year's actual return of 9.79%	0	3
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		18049
	b Interest on (a) using prior year's effective interest rate of 7.23% except as otherwise provided (see instructions)		1305
	c Total available at beginning of current plan year to add to prefunding balance		19354
	d Portion of (c) to be added to prefunding balance		19354
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	19386

Part III Funding Percentages

14	Funding target attainment percentage	14	97.99%
15	Adjusted funding target attainment percentage	15	100.31%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.55%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/07/2013	1534	0			
11/14/2013	10518	0			
02/12/2014	10518	0			
10/14/2014	6795	0			
			Totals ▶ 18(b)	29365	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	27460

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	4.94%	6.15%	6.76%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):		
a Target normal cost (line 6)	**31a**	30163
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	16759	16583
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	46746

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	19371	19371

36 Additional cash requirement (line 34 minus line 35)	**36**	27375
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	27460
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	85
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	85
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE SB ATTACHMENT
Line 22 - Weighted Average Retirement Age

Plan Name: Sound Com Corporation Defined Benefit Plan
EIN/PN: 34-1137084/002
Valuation Date: February 1, 2013

Each participant is assumed to retire at his/her normal retirement age of 65.

SCHEDULE SB ATTACHMENT

Line 19 - Discounted Employer Contributions

Plan Name: Sound Com Corporation Defined Benefit Plan

EIN/PN: 34-1137084/002

Valuation Date: February 1, 2013

Total Contributed: **$ 29,365.00**

Total Discounted to Valuation Date: **$ 27,460.00**

Date	Amount	Plan Year	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
08/07/2013	1,534	2013	6.50%	49	0.00%	-	1,485
11/14/2013	10,518	2013	6.50%	506	0.00%	-	10,012
02/12/2014	10,518	2013	6.50%	661	0.00%	-	9,857
10/14/2014	6,795	2013	6.50%	689	0.00%	-	6,106

Section XII
SUMMARY of PLAN BENEFITS

Plan Effective Date	February 1, 1989. The plan was last amended and restated effective February 1, 2012.
Eligibility Requirements	First day of the calendar month coincident with or next following the date an Eligible Employee completes one (1) Year of Eligibility Service, which is defined as 300 Hours of Service worked during an Eligibility Computation Period. Any Employee who is a member of Local 1377 I.B.E.W. shall be eligible to participant in the Plan upon satisfaction of these eligibility requirements.
Vesting	100% vesting upon earning 5 Years of Vesting Service.
Accrued Benefit Formula	$32 multiplied by the Participant's Years of Credited Service since January 31, 1979 at Normal Retirement Date or earlier termination of employment.
Credited Service	Generally, a Year of Service is a 12-consecutive month period during which an Employee is credited with at least 1000 Hours of Service with an Employer. Partial credit, determined to two decimal places, will be granted on a prorated basis for Hours of Service greater than 300 but less than 1000.
Vesting Service	A Year of Service for Vesting is a 12-month consecutive period in which an Employee is credited with at least 300 Hours of Service.
Normal Retirement Age	Upon attainment of 65.
Early Retirement	Eligibility: Upon attainment of age 60 and completion of 5 Years of Credited Service. Benefit: A Participant's Early Retirement Benefit shall be reduced by 6.66% for each year that his Early Retirement Date precedes his projected Normal Retirement Date.
Disability Retirement	Eligibility: Upon earning 5 Years of Service, and becoming eligible for Social Security Disability Benefits. Benefit: The unreduced Accrued Benefit payable immediately.

Section XII
SUMMARY of PLAN BENEFITS

Pre-Retirement Death

Eligibility: Upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

Optional Forms

Benefits may be elected from:

- 50% and 100% Joint and Survivor
- 5, 10 and 15 Year Certain and Continuous
- Straight Life Annuity

Changes in Plan Benefits recognized since the last valuation

None.

SCHEDULE SB ATTACHMENT

Line 32 - Amortization Bases Used in the Valuation

Plan Name: Sound Com Corporation Defined Benefit Plan

EIN/PN: 34-1137084/002

Valuation Date: February 1, 2013

Original Valuation	Remaining Years	Amortization Type	Outstanding Balance	Current Year Amortization
2/1/2013	7	7 year	(13,538)	(2,259)
2/1/2012	6	7 year	12,507	2,363
2/1/2011	5	7 year	(48,126)	(10,575)
2/1/2010	4	7 year	49,787	13,361
2/1/2009	3	7 year	(33,436)	(11,687)
2/1/2008	2	7 year	49,565	25,380
		Total:	16,759	16,583