

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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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. 401K PROFIT SHARING PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1992</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1992</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 Plan Sponsor's telephone number <u>740-369-3624</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336100</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0985743</u>	2c Plan 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 Plan 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.	<u>10/15/2015</u>	<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	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	5 136
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 121
a(2) Total number of active participants at the end of the plan year	6a(2) 147
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 9
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 156
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 156
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 127
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 3H 2T	
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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
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	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	335-80256	2	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	5355

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	29791
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c Additions: (1) Contributions deposited during the year	7c(1)	2631	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	271	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		

(6) Total additions	7c(6)	2902
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d Total of balance and additions (add lines 7b and 7c(6))	7d	32693
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	27258	
(2) Administration charge made by carrier	7e(2)	80	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)		

(5) Total deductions	7e(5)	27338
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	5355
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</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	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>MGO SECURITIES CORP.</u> <u>24400 CHAGRIN BLVD.</u> <u>SUITE 310</u> <u>BEACHWOOD, OH 44122</u>

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 26 49 64 99	CUSTODIAN	3677	Yes ☒ No ☐	Yes ☒ No ☐	1873	Yes ☐ No ☒

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

MGO, INC.

24400 CHAGRIN BLVD
SUITE 310
BEACHWOOD, OH 44122

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 17	THIRD PARTY ADMIN	2165	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MGO INVESTMENT ADVISORS

24400 CHAGRIN BLVD.
SUITE 310
BEACHWOOD, OH 44122

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28 31 38	INVESTMENT ADVISOR	3746	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MGO INVESTMENT ADVISORY	15 16 17 37	1873

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADVISORY/SERVICE PROVIDER FEE ADMINISTRATIVE SERVICES FEE

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MGO SECURITIES CORP.	15 16 17 37	

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>		B Three-digit plan number (PN) ► <u>001</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	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)	2294	3286
(2) Participant contributions	1b(2)	6444	
(3) Other.....	1b(3)	9	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	10951	8776
(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)	1233761	1234070
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	29791	5355
(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	1283250	1251487

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	1283250	1251487
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	43567	
(B) Participants	2a(1)(B)	213807	
(C) Others (including rollovers)	2a(1)(C)	4400	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		261774
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	349	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		349
(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)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(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)		54307
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		316430

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	348193	
(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)		348193
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		348193

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-31763
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: GBQ PARTNERS

(2) EIN: 20-2122306

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	
4c			
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	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
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	
4f			
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	
4g			
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	
4h			
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		
4i			
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	
4j			
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	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
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:

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

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 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</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>31-4156830</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

Part III	Amendments
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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

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): _____

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber,**
• **Inc. 401(k) Profit**
• **Sharing Plan and Trust**
•

• December 31, 2014 and 2013
•



CONTENTS

	Page
Independent Auditor's Report	3
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplemental Information:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17



To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter – Supplementary Schedule

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014, is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

GBQ Partners LLC

Columbus, Ohio
October 8, 2015

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments:		
Pooled separate accounts, at fair value	\$ 1,236,353	\$ 1,233,761
Guaranteed investment contract, at contract value	5,355	29,791
Total investments	<u>1,241,708</u>	<u>1,263,552</u>
Receivables:		
Notes receivable from participants	9,065	10,960
Employer contributions	3,286	2,294
Participant contributions	-	6,444
Total receivables	<u>12,351</u>	<u>19,698</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,254,059</u>	<u>\$ 1,283,250</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2014 and 2013

	2014	2013
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 61,391	\$ 146,306
Interest income on notes receivable from participants	357	335
	61,748	146,641
Contributions:		
Participants	213,870	193,591
Employer	45,200	28,241
Rollovers	4,087	104,676
Total contributions	263,157	326,508
Total additions	324,905	473,149
Deductions from Net Assets Attributed to:		
Benefits paid to participants	344,508	191,269
Administrative expenses	9,588	6,883
Total deductions	354,096	198,152
Net (decrease) increase	(29,191)	274,997
Net Assets Available for Benefits:		
Beginning of year	1,283,250	1,008,253
End of year	\$ 1,254,059	\$ 1,283,250

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Plan Description

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Contributions

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the Plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. Effective May 1, 2013, the Company elected to make matching contributions in an amount equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2014 or 2013. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (i) the Company's contribution and (ii) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at 4.25%. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

Forfeitures

At December 31, 2014 and 2013, forfeited non-vested accounts totaled \$2,273 and \$593, respectively. These accounts will be used to pay for administrative expenses of the Plan or to offset employer contributions. No forfeitures were used in 2014 or 2013.

Summary of Significant Accounting Policies

Basis of Accounting

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Summary of Significant Accounting Policies (continued)

Administrative Expenses

Certain custodian and administrative fees are paid by the Company.

Payment of Benefits

Benefits are recorded when paid.

Recent Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2015-12, *Amendments to Plan Accounting*, under Topics 960, 962, and 965. The ASU affects fully benefit-responsive investment contracts and plan investment disclosures. The ASU designates contract value as the only required measure for fully benefit-responsive investment contracts. Contract value is considered relevant because that is the amount at which plan participants would transact. The ASU eliminates the measurement and presentation of fair value disclosures for fully benefit-responsive investment contracts. The ASU also eliminates the requirement for an entity to disclose: (i) individual investments that represent 5% or more of net assets available for benefits; (ii) the net appreciation or depreciation for investments by general type and (iii) investment information disaggregated based on nature, characteristics and risks under Topic 820. Under the ASU, net appreciation or depreciation in fair value of investments for the period is now required to be presented only in the aggregate. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Early adoption is permitted and should be applied retrospectively. The Plan has elected early adoption of ASU 2015-12, which had no impact on the statements of net assets available for benefits or statements of changes in net assets available for benefits.

Guaranteed Investment Contract

The Plan invests in a guaranteed investment contract (GIC), BOA Fixed Account (the Contract), with Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, Nationwide). The Contract is considered a traditional GIC in which the issuer takes a deposit from the various fixed investment options and purchases investments that are held in the issuer's general account. The issuer is contractually obligated to repay the principal and a specified rate of interest guaranteed to the various fixed investment options. The Contract is intended to be a long-term investment for participants seeking stability of principal. The Contract guarantees principal and a minimum guaranteed interest rate for the life of the contract as well as two declared interest rates: a current rate, determined at least monthly, and a guaranteed minimum floor rate, for a declared period, currently one year. The minimum guaranteed floor rate may be subject to change after the declared period, but will never fall below the contracted guaranteed minimum interest rate. The determination of interest rates reflects a number of factors including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of capital gains and/or losses realized on the sale of invested assets.

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
December 31, 2014 and 2013

Guaranteed Investment Contract (continued)

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan document (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the Plan to terminate the agreement prior to the scheduled maturity date.

Information Prepared and Certified by the Custodian (Unaudited)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide, the custodian of the Plan.

	2014	2013
<i>Pooled Separate Accounts</i>	\$ 1,236,353	\$ 1,233,761
<i>Guaranteed Investment Contract</i>	5,355	29,791
<i>Notes Receivable from Participants</i>	<u>9,065</u>	<u>10,960</u>
Total	<u>\$ 1,250,773</u>	<u>\$ 1,274,512</u>

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Information Prepared and Certified by the Custodian (Unaudited) (continued)

The custodian also certified to the completeness and accuracy of \$61,391 and \$146,306 of net appreciation in fair value of investments and \$357 and \$335 of dividend and interest income related to the aforementioned assets for the years ended December 31, 2014 and 2013, respectively.

Fair Value Measurements

U.S. GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- | | |
|---------|---|
| Level 1 | Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date. |
| Level 2 | Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability. |
| Level 3 | Inputs are significant unobservable inputs for the asset or liability. |

The level of the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

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, 2014 and 2013.

<i>Pooled Separate Accounts:</i>	Valued at the net asset value of the underlying investments reported by Nationwide.
----------------------------------	---

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Fair Value Measurements (continued)

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.

The pooled separate accounts are considered Level 2 investments as of December 31, 2014 and 2013.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$9,588 and \$6,883 for the years ended December 31, 2014 and 2013, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Reconciliation of Financial Statements to Form 5500

The following is reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013:

Net increase in net assets per financial statements	\$ 274,997
Plus: differences in net appreciation of investments	<u>2,084</u>
Net increase in net assets per Form 5500	<u>\$ 277,081</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2014 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,355
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Life Insurance Company	Nationwide Money Market Prime Fund	163,846
*	Nationwide Life Insurance Company	Fidelity Advisors New Insights Fund A	127,790
*	Nationwide Life Insurance Company	Invesco Equity and Income Fund A	87,103
*	Nationwide Life Insurance Company	American Funds Income Fund of America R3	87,074
*	Nationwide Life Insurance Company	Invesco Growth and Income Fund Class A	60,129
*	Nationwide Life Insurance Company	Oppenheimer Global Fund A	55,094
*	Nationwide Life Insurance Company	American Funds Washington Mutual Fund R3	49,826
*	Nationwide Life Insurance Company	Goldman Sachs Mid Cap Value Fund A	48,669
*	Nationwide Life Insurance Company	PIMCO Total Return Fund A	45,609
*	Nationwide Life Insurance Company	Nationwide S&P 500 Index Fund Svc	41,765
*	Nationwide Life Insurance Company	American Funds Europacific Growth Fund R3	41,050
*	Nationwide Life Insurance Company	Heartland Value Plus Fund Inv	38,892
*	Nationwide Life Insurance Company	Allianz GI Technology Fund A	29,864
*	Nationwide Life Insurance Company	Wells Fargo Advantage Special Mid Cap Value Fund Inv	29,391
*	Nationwide Life Insurance Company	Oppenheimer Gold & Special Minerals Fund A	29,259
*	Nationwide Life Insurance Company	Allianz GI NFJ International Value Fund A	28,565
*	Nationwide Life Insurance Company	Natixis Gateway Fund A	27,338
*	Nationwide Life Insurance Company	Wells Fargo Advantage Discovery Fund Inv	27,111
*	Nationwide Life Insurance Company	BlackRock Health Sciences Fund Inv A	25,122
*	Nationwide Life Insurance Company	Victory Fund for Income A	24,814
*	Nationwide Life Insurance Company	Ivy Real Estate Securities Fund Y	23,076
*	Nationwide Life Insurance Company	Invesco Small Cap Discovery Fund A	22,196
*	Nationwide Life Insurance Company	Pioneer Bond Fund A	18,422
*	Nationwide Life Insurance Company	Franklin Small Cap Growth Fund A	18,119
*	Nationwide Life Insurance Company	JPMorgan Small Cap Value Fund A	18,086
*	Nationwide Life Insurance Company	Prudential Jennison Mid Cap Growth Fund A	15,210
*	Nationwide Life Insurance Company	Prudential Jennison Utility Fund A	14,091
*	Nationwide Life Insurance Company	American Funds New World Fund R3	8,389
*	Nationwide Life Insurance Company	Goldman Sachs Strategic Income Fund A	8,367
*	Nationwide Life Insurance Company	American Funds Capital Income Builder Fund R3	6,561
*	Nationwide Life Insurance Company	Eaton Vance Government Obligations Fund A	2,664
*	Nationwide Life Insurance Company	PIMCO Real Return Fund A	2,574
*	Nationwide Life Insurance Company	Pioneer Select Mid Cap Growth Fund A	2,518
*	Nationwide Life Insurance Company	Oppenheimer Senior Floating Rate Fund A	2,045
*	Nationwide Life Insurance Company	Columbia Dividend Income Fund A	693
*	Nationwide Life Insurance Company	American Funds American Mutual Fund R3	609
*	Nationwide Life Insurance Company	PIMCO Income Fund A	568
*	Nationwide Life Insurance Company	PIMCO All Asset Fund	567
*	Nationwide Life Insurance Company	Calvert Bond Fund A	504

See Independent Auditor's Report.

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Life Insurance Company	Parnassus Equity Income Fund Inv	500
*	Nationwide Life Insurance Company	Franklin Templeton Global Bond Fund A	453
*	Nationwide Life Insurance Company	Calvert Equity Fund A	441
*	Nationwide Life Insurance Company	PIMCO RAE Fundamental PLUS Fund A	294
*	Nationwide Life Insurance Company	Oppenheimer SteelPath MLP Income Fund A	289
*	Nationwide Life Insurance Company	Prudential Global Real Estate Fund A	286
*	Nationwide Life Insurance Company	Wells Fargo Advantage Adjustable Rate Government Fund A	229
*	Nationwide Life Insurance Company	Calvert Small Cap Fund A	121
*	Nationwide Life Insurance Company	Calvert International Equity Fund A	105
*	Nationwide Life Insurance Company	Sentinel Government Securities Fund A	50
*	Nationwide Life Insurance Company	Oppenheimer International Bond Fund A	15
*	<i>Notes Receivable From Participants</i>	Loans to plan participants, interest at 4.25% maturing on various dates through 2016	9,065
		Total	\$ 1,250,773

* Denotes party-in-interest

See Independent Auditor's Report.

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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2014 or fiscal plan year beginning		01/01/2014	and ending
		12/31/2014	
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or	
B This return/report is:	☒ a single-employer plan;	☐ a DFE (specify) ____	
	☐ 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. 401K PROFIT SHARING PLAN & TRUST		1b Three-digit plan number (PN) ▶ 001	1c Effective date of plan 01/01/1992
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 DRIVE DELAWARE OH 43015		2b Employer Identification Number (EIN) 31-0985743 2c Plan 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		10-14-15	Judy Evans
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10-14-15	
	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)

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	Plan number			Plan year ending –		
				MM	DD	YYYY
MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST	0	0	1	12	31	2014

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 1, C above.
- 2 I request an extension of time until 10 / 15 / 2015 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 ►

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber,**
• **Inc. 401(k) Profit**
• **Sharing Plan and Trust**
•

• December 31, 2014 and 2013
•



CONTENTS

	Page
Independent Auditor's Report	3
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplemental Information:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17



To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter – Supplementary Schedule

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014, is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

GBQ Partners LLC

Columbus, Ohio
October 8, 2015

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments:		
Pooled separate accounts, at fair value	\$ 1,236,353	\$ 1,233,761
Guaranteed investment contract, at contract value	5,355	29,791
Total investments	<u>1,241,708</u>	<u>1,263,552</u>
Receivables:		
Notes receivable from participants	9,065	10,960
Employer contributions	3,286	2,294
Participant contributions	-	6,444
Total receivables	<u>12,351</u>	<u>19,698</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,254,059</u>	<u>\$ 1,283,250</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2014 and 2013

	2014	2013
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 61,391	\$ 146,306
Interest income on notes receivable from participants	357	335
	61,748	146,641
Contributions:		
Participants	213,870	193,591
Employer	45,200	28,241
Rollovers	4,087	104,676
Total contributions	263,157	326,508
Total additions	324,905	473,149
Deductions from Net Assets Attributed to:		
Benefits paid to participants	344,508	191,269
Administrative expenses	9,588	6,883
Total deductions	354,096	198,152
Net (decrease) increase	(29,191)	274,997
Net Assets Available for Benefits:		
Beginning of year	1,283,250	1,008,253
End of year	\$ 1,254,059	\$ 1,283,250

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Plan Description

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Contributions

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the Plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. Effective May 1, 2013, the Company elected to make matching contributions in an amount equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2014 or 2013. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (i) the Company's contribution and (ii) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at 4.25%. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

Forfeitures

At December 31, 2014 and 2013, forfeited non-vested accounts totaled \$2,273 and \$593, respectively. These accounts will be used to pay for administrative expenses of the Plan or to offset employer contributions. No forfeitures were used in 2014 or 2013.

Summary of Significant Accounting Policies

Basis of Accounting

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Summary of Significant Accounting Policies (continued)

Administrative Expenses

Certain custodian and administrative fees are paid by the Company.

Payment of Benefits

Benefits are recorded when paid.

Recent Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2015-12, *Amendments to Plan Accounting*, under Topics 960, 962, and 965. The ASU affects fully benefit-responsive investment contracts and plan investment disclosures. The ASU designates contract value as the only required measure for fully benefit-responsive investment contracts. Contract value is considered relevant because that is the amount at which plan participants would transact. The ASU eliminates the measurement and presentation of fair value disclosures for fully benefit-responsive investment contracts. The ASU also eliminates the requirement for an entity to disclose: (i) individual investments that represent 5% or more of net assets available for benefits; (ii) the net appreciation or depreciation for investments by general type and (iii) investment information disaggregated based on nature, characteristics and risks under Topic 820. Under the ASU, net appreciation or depreciation in fair value of investments for the period is now required to be presented only in the aggregate. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Early adoption is permitted and should be applied retrospectively. The Plan has elected early adoption of ASU 2015-12, which had no impact on the statements of net assets available for benefits or statements of changes in net assets available for benefits.

Guaranteed Investment Contract

The Plan invests in a guaranteed investment contract (GIC), BOA Fixed Account (the Contract), with Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, Nationwide). The Contract is considered a traditional GIC in which the issuer takes a deposit from the various fixed investment options and purchases investments that are held in the issuer's general account. The issuer is contractually obligated to repay the principal and a specified rate of interest guaranteed to the various fixed investment options. The Contract is intended to be a long-term investment for participants seeking stability of principal. The Contract guarantees principal and a minimum guaranteed interest rate for the life of the contract as well as two declared interest rates: a current rate, determined at least monthly, and a guaranteed minimum floor rate, for a declared period, currently one year. The minimum guaranteed floor rate may be subject to change after the declared period, but will never fall below the contracted guaranteed minimum interest rate. The determination of interest rates reflects a number of factors including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of capital gains and/or losses realized on the sale of invested assets.

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements December 31, 2014 and 2013

Guaranteed Investment Contract (continued)

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan document (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the Plan to terminate the agreement prior to the scheduled maturity date.

Information Prepared and Certified by the Custodian (Unaudited)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide, the custodian of the Plan.

	2014	2013
<i>Pooled Separate Accounts</i>	\$ 1,236,353	\$ 1,233,761
<i>Guaranteed Investment Contract</i>	5,355	29,791
<i>Notes Receivable from Participants</i>	<u>9,065</u>	<u>10,960</u>
Total	<u>\$ 1,250,773</u>	<u>\$ 1,274,512</u>

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Information Prepared and Certified by the Custodian (Unaudited) (continued)

The custodian also certified to the completeness and accuracy of \$61,391 and \$146,306 of net appreciation in fair value of investments and \$357 and \$335 of dividend and interest income related to the aforementioned assets for the years ended December 31, 2014 and 2013, respectively.

Fair Value Measurements

U.S. GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- | | |
|---------|---|
| Level 1 | Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date. |
| Level 2 | Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability. |
| Level 3 | Inputs are significant unobservable inputs for the asset or liability. |

The level of the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

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, 2014 and 2013.

<i>Pooled Separate Accounts:</i>	Valued at the net asset value of the underlying investments reported by Nationwide.
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MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Fair Value Measurements (continued)

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.

The pooled separate accounts are considered Level 2 investments as of December 31, 2014 and 2013.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$9,588 and \$6,883 for the years ended December 31, 2014 and 2013, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Reconciliation of Financial Statements to Form 5500

The following is reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013:

Net increase in net assets per financial statements	\$ 274,997
Plus: differences in net appreciation of investments	<u>2,084</u>
Net increase in net assets per Form 5500	<u>\$ 277,081</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2014 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,355
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Life Insurance Company	Nationwide Money Market Prime Fund	163,846
*	Nationwide Life Insurance Company	Fidelity Advisors New Insights Fund A	127,790
*	Nationwide Life Insurance Company	Invesco Equity and Income Fund A	87,103
*	Nationwide Life Insurance Company	American Funds Income Fund of America R3	87,074
*	Nationwide Life Insurance Company	Invesco Growth and Income Fund Class A	60,129
*	Nationwide Life Insurance Company	Oppenheimer Global Fund A	55,094
*	Nationwide Life Insurance Company	American Funds Washington Mutual Fund R3	49,826
*	Nationwide Life Insurance Company	Goldman Sachs Mid Cap Value Fund A	48,669
*	Nationwide Life Insurance Company	PIMCO Total Return Fund A	45,609
*	Nationwide Life Insurance Company	Nationwide S&P 500 Index Fund Svc	41,765
*	Nationwide Life Insurance Company	American Funds Europacific Growth Fund R3	41,050
*	Nationwide Life Insurance Company	Heartland Value Plus Fund Inv	38,892
*	Nationwide Life Insurance Company	Allianz GI Technology Fund A	29,864
*	Nationwide Life Insurance Company	Wells Fargo Advantage Special Mid Cap Value Fund Inv	29,391
*	Nationwide Life Insurance Company	Oppenheimer Gold & Special Minerals Fund A	29,259
*	Nationwide Life Insurance Company	Allianz GI NFJ International Value Fund A	28,565
*	Nationwide Life Insurance Company	Natixis Gateway Fund A	27,338
*	Nationwide Life Insurance Company	Wells Fargo Advantage Discovery Fund Inv	27,111
*	Nationwide Life Insurance Company	BlackRock Health Sciences Fund Inv A	25,122
*	Nationwide Life Insurance Company	Victory Fund for Income A	24,814
*	Nationwide Life Insurance Company	Ivy Real Estate Securities Fund Y	23,076
*	Nationwide Life Insurance Company	Invesco Small Cap Discovery Fund A	22,196
*	Nationwide Life Insurance Company	Pioneer Bond Fund A	18,422
*	Nationwide Life Insurance Company	Franklin Small Cap Growth Fund A	18,119
*	Nationwide Life Insurance Company	JPMorgan Small Cap Value Fund A	18,086
*	Nationwide Life Insurance Company	Prudential Jennison Mid Cap Growth Fund A	15,210
*	Nationwide Life Insurance Company	Prudential Jennison Utility Fund A	14,091
*	Nationwide Life Insurance Company	American Funds New World Fund R3	8,389
*	Nationwide Life Insurance Company	Goldman Sachs Strategic Income Fund A	8,367
*	Nationwide Life Insurance Company	American Funds Capital Income Builder Fund R3	6,561
*	Nationwide Life Insurance Company	Eaton Vance Government Obligations Fund A	2,664
*	Nationwide Life Insurance Company	PIMCO Real Return Fund A	2,574
*	Nationwide Life Insurance Company	Pioneer Select Mid Cap Growth Fund A	2,518
*	Nationwide Life Insurance Company	Oppenheimer Senior Floating Rate Fund A	2,045
*	Nationwide Life Insurance Company	Columbia Dividend Income Fund A	693
*	Nationwide Life Insurance Company	American Funds American Mutual Fund R3	609
*	Nationwide Life Insurance Company	PIMCO Income Fund A	568
*	Nationwide Life Insurance Company	PIMCO All Asset Fund	567
*	Nationwide Life Insurance Company	Calvert Bond Fund A	504

See Independent Auditor's Report.

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Life Insurance Company	Parnassus Equity Income Fund Inv	500
*	Nationwide Life Insurance Company	Franklin Templeton Global Bond Fund A	453
*	Nationwide Life Insurance Company	Calvert Equity Fund A	441
*	Nationwide Life Insurance Company	PIMCO RAE Fundamental PLUS Fund A	294
*	Nationwide Life Insurance Company	Oppenheimer SteelPath MLP Income Fund A	289
*	Nationwide Life Insurance Company	Prudential Global Real Estate Fund A	286
*	Nationwide Life Insurance Company	Wells Fargo Advantage Adjustable Rate Government Fund A	229
*	Nationwide Life Insurance Company	Calvert Small Cap Fund A	121
*	Nationwide Life Insurance Company	Calvert International Equity Fund A	105
*	Nationwide Life Insurance Company	Sentinel Government Securities Fund A	50
*	Nationwide Life Insurance Company	Oppenheimer International Bond Fund A	15
*	<i>Notes Receivable From Participants</i>	Loans to plan participants, interest at 4.25% maturing on various dates through 2016	9,065
		Total	\$ 1,250,773

* Denotes party-in-interest

See Independent Auditor's Report.

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber,**
• **Inc. 401(k) Profit**
• **Sharing Plan and Trust**
•

• December 31, 2014 and 2013
•



CONTENTS

	Page
Independent Auditor's Report	3
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplemental Information:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17



To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter – Supplementary Schedule

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014, is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

GBQ Partners LLC

Columbus, Ohio
October 8, 2015

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments:		
Pooled separate accounts, at fair value	\$ 1,236,353	\$ 1,233,761
Guaranteed investment contract, at contract value	5,355	29,791
Total investments	<u>1,241,708</u>	<u>1,263,552</u>
Receivables:		
Notes receivable from participants	9,065	10,960
Employer contributions	3,286	2,294
Participant contributions	-	6,444
Total receivables	<u>12,351</u>	<u>19,698</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,254,059</u>	<u>\$ 1,283,250</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2014 and 2013

	2014	2013
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 61,391	\$ 146,306
Interest income on notes receivable from participants	357	335
	61,748	146,641
Contributions:		
Participants	213,870	193,591
Employer	45,200	28,241
Rollovers	4,087	104,676
Total contributions	263,157	326,508
Total additions	324,905	473,149
Deductions from Net Assets Attributed to:		
Benefits paid to participants	344,508	191,269
Administrative expenses	9,588	6,883
Total deductions	354,096	198,152
Net (decrease) increase	(29,191)	274,997
Net Assets Available for Benefits:		
Beginning of year	1,283,250	1,008,253
End of year	\$ 1,254,059	\$ 1,283,250

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Plan Description

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Contributions

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the Plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. Effective May 1, 2013, the Company elected to make matching contributions in an amount equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2014 or 2013. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (i) the Company's contribution and (ii) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at 4.25%. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

Forfeitures

At December 31, 2014 and 2013, forfeited non-vested accounts totaled \$2,273 and \$593, respectively. These accounts will be used to pay for administrative expenses of the Plan or to offset employer contributions. No forfeitures were used in 2014 or 2013.

Summary of Significant Accounting Policies

Basis of Accounting

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Summary of Significant Accounting Policies (continued)

Administrative Expenses

Certain custodian and administrative fees are paid by the Company.

Payment of Benefits

Benefits are recorded when paid.

Recent Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2015-12, *Amendments to Plan Accounting*, under Topics 960, 962, and 965. The ASU affects fully benefit-responsive investment contracts and plan investment disclosures. The ASU designates contract value as the only required measure for fully benefit-responsive investment contracts. Contract value is considered relevant because that is the amount at which plan participants would transact. The ASU eliminates the measurement and presentation of fair value disclosures for fully benefit-responsive investment contracts. The ASU also eliminates the requirement for an entity to disclose: (i) individual investments that represent 5% or more of net assets available for benefits; (ii) the net appreciation or depreciation for investments by general type and (iii) investment information disaggregated based on nature, characteristics and risks under Topic 820. Under the ASU, net appreciation or depreciation in fair value of investments for the period is now required to be presented only in the aggregate. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Early adoption is permitted and should be applied retrospectively. The Plan has elected early adoption of ASU 2015-12, which had no impact on the statements of net assets available for benefits or statements of changes in net assets available for benefits.

Guaranteed Investment Contract

The Plan invests in a guaranteed investment contract (GIC), BOA Fixed Account (the Contract), with Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, Nationwide). The Contract is considered a traditional GIC in which the issuer takes a deposit from the various fixed investment options and purchases investments that are held in the issuer's general account. The issuer is contractually obligated to repay the principal and a specified rate of interest guaranteed to the various fixed investment options. The Contract is intended to be a long-term investment for participants seeking stability of principal. The Contract guarantees principal and a minimum guaranteed interest rate for the life of the contract as well as two declared interest rates: a current rate, determined at least monthly, and a guaranteed minimum floor rate, for a declared period, currently one year. The minimum guaranteed floor rate may be subject to change after the declared period, but will never fall below the contracted guaranteed minimum interest rate. The determination of interest rates reflects a number of factors including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of capital gains and/or losses realized on the sale of invested assets.

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements December 31, 2014 and 2013

Guaranteed Investment Contract (continued)

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan document (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the Plan to terminate the agreement prior to the scheduled maturity date.

Information Prepared and Certified by the Custodian (Unaudited)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide, the custodian of the Plan.

	2014	2013
<i>Pooled Separate Accounts</i>	\$ 1,236,353	\$ 1,233,761
<i>Guaranteed Investment Contract</i>	5,355	29,791
<i>Notes Receivable from Participants</i>	<u>9,065</u>	<u>10,960</u>
Total	<u>\$ 1,250,773</u>	<u>\$ 1,274,512</u>

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Information Prepared and Certified by the Custodian (Unaudited) (continued)

The custodian also certified to the completeness and accuracy of \$61,391 and \$146,306 of net appreciation in fair value of investments and \$357 and \$335 of dividend and interest income related to the aforementioned assets for the years ended December 31, 2014 and 2013, respectively.

Fair Value Measurements

U.S. GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- | | |
|---------|---|
| Level 1 | Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date. |
| Level 2 | Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability. |
| Level 3 | Inputs are significant unobservable inputs for the asset or liability. |

The level of the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

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, 2014 and 2013.

<i>Pooled Separate Accounts:</i>	Valued at the net asset value of the underlying investments reported by Nationwide.
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MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Fair Value Measurements (continued)

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.

The pooled separate accounts are considered Level 2 investments as of December 31, 2014 and 2013.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$9,588 and \$6,883 for the years ended December 31, 2014 and 2013, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2014 and 2013

Reconciliation of Financial Statements to Form 5500

The following is reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013:

Net increase in net assets per financial statements	\$ 274,997
Plus: differences in net appreciation of investments	<u>2,084</u>
Net increase in net assets per Form 5500	<u>\$ 277,081</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2014 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
EIN # 31-0985743 PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,355
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Life Insurance Company	Nationwide Money Market Prime Fund	163,846
*	Nationwide Life Insurance Company	Fidelity Advisors New Insights Fund A	127,790
*	Nationwide Life Insurance Company	Invesco Equity and Income Fund A	87,103
*	Nationwide Life Insurance Company	American Funds Income Fund of America R3	87,074
*	Nationwide Life Insurance Company	Invesco Growth and Income Fund Class A	60,129
*	Nationwide Life Insurance Company	Oppenheimer Global Fund A	55,094
*	Nationwide Life Insurance Company	American Funds Washington Mutual Fund R3	49,826
*	Nationwide Life Insurance Company	Goldman Sachs Mid Cap Value Fund A	48,669
*	Nationwide Life Insurance Company	PIMCO Total Return Fund A	45,609
*	Nationwide Life Insurance Company	Nationwide S&P 500 Index Fund Svc	41,765
*	Nationwide Life Insurance Company	American Funds Europacific Growth Fund R3	41,050
*	Nationwide Life Insurance Company	Heartland Value Plus Fund Inv	38,892
*	Nationwide Life Insurance Company	Allianz GI Technology Fund A	29,864
*	Nationwide Life Insurance Company	Wells Fargo Advantage Special Mid Cap Value Fund Inv	29,391
*	Nationwide Life Insurance Company	Oppenheimer Gold & Special Minerals Fund A	29,259
*	Nationwide Life Insurance Company	Allianz GI NFJ International Value Fund A	28,565
*	Nationwide Life Insurance Company	Natixis Gateway Fund A	27,338
*	Nationwide Life Insurance Company	Wells Fargo Advantage Discovery Fund Inv	27,111
*	Nationwide Life Insurance Company	BlackRock Health Sciences Fund Inv A	25,122
*	Nationwide Life Insurance Company	Victory Fund for Income A	24,814
*	Nationwide Life Insurance Company	Ivy Real Estate Securities Fund Y	23,076
*	Nationwide Life Insurance Company	Invesco Small Cap Discovery Fund A	22,196
*	Nationwide Life Insurance Company	Pioneer Bond Fund A	18,422
*	Nationwide Life Insurance Company	Franklin Small Cap Growth Fund A	18,119
*	Nationwide Life Insurance Company	JPMorgan Small Cap Value Fund A	18,086
*	Nationwide Life Insurance Company	Prudential Jennison Mid Cap Growth Fund A	15,210
*	Nationwide Life Insurance Company	Prudential Jennison Utility Fund A	14,091
*	Nationwide Life Insurance Company	American Funds New World Fund R3	8,389
*	Nationwide Life Insurance Company	Goldman Sachs Strategic Income Fund A	8,367
*	Nationwide Life Insurance Company	American Funds Capital Income Builder Fund R3	6,561
*	Nationwide Life Insurance Company	Eaton Vance Government Obligations Fund A	2,664
*	Nationwide Life Insurance Company	PIMCO Real Return Fund A	2,574
*	Nationwide Life Insurance Company	Pioneer Select Mid Cap Growth Fund A	2,518
*	Nationwide Life Insurance Company	Oppenheimer Senior Floating Rate Fund A	2,045
*	Nationwide Life Insurance Company	Columbia Dividend Income Fund A	693
*	Nationwide Life Insurance Company	American Funds American Mutual Fund R3	609
*	Nationwide Life Insurance Company	PIMCO Income Fund A	568
*	Nationwide Life Insurance Company	PIMCO All Asset Fund	567
*	Nationwide Life Insurance Company	Calvert Bond Fund A	504

See Independent Auditor's Report.

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)

December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Life Insurance Company	Parnassus Equity Income Fund Inv	500
*	Nationwide Life Insurance Company	Franklin Templeton Global Bond Fund A	453
*	Nationwide Life Insurance Company	Calvert Equity Fund A	441
*	Nationwide Life Insurance Company	PIMCO RAE Fundamental PLUS Fund A	294
*	Nationwide Life Insurance Company	Oppenheimer SteelPath MLP Income Fund A	289
*	Nationwide Life Insurance Company	Prudential Global Real Estate Fund A	286
*	Nationwide Life Insurance Company	Wells Fargo Advantage Adjustable Rate Government Fund A	229
*	Nationwide Life Insurance Company	Calvert Small Cap Fund A	121
*	Nationwide Life Insurance Company	Calvert International Equity Fund A	105
*	Nationwide Life Insurance Company	Sentinel Government Securities Fund A	50
*	Nationwide Life Insurance Company	Oppenheimer International Bond Fund A	15
*	<i>Notes Receivable From Participants</i>	Loans to plan participants, interest at 4.25% maturing on various dates through 2016	9,065
		Total	\$ 1,250,773

* Denotes party-in-interest

See Independent Auditor's Report.