

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 2015 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015	
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 XCEED CORPORATION 401(K) RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 02/01/1998
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) XCEED CORPORATION 3601 ADVENTURELAND DRIVE ALTOONA, IA 50009	2b Employer Identification Number (EIN) 20-2228287 2c Plan Sponsor's telephone number 515-967-3500 2d Business code (see instructions) 441228

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2016	DUSTIN PETERSEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2016	DUSTIN PETERSEN
	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) KAREN HOOK KIDDER BENEFITS CONSULTANTS, INC. 5700 WESTOWN PARKWAY, STE 100 WEST DES MOINES, IA 50266			Preparer's telephone number 515-254-1178

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

Form 5500 (2015)
v. 150123

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 HARRISON TRUCK CENTER INC.	4b EIN 39-1901945 4c PN 001
5 Total number of participants at the beginning of the plan year	5 158
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) 154
a(2) Total number of active participants at the end of the plan year	6a(2) 185
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 2
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 187
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 187
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 84
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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)
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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 2015 Form M-1 annual report. If the plan was not required to file the 2015 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) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2015 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning **01/01/2015** and ending **12/31/2015**

A Name of plan XCEED CORPORATION 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 XCEED CORPORATION	D Employer Identification Number (EIN) 20-2228287	

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
PRINCIPAL LIFE INSURANCE COMPANY

(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
42-0127290	61271	523286	193	01/01/2015	12/31/2015

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
7027	1909

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

DRISCOLL, MATHEW
 2302 W FIRST ST STE 201E
 CEDAR FALLS, IA 50613-1854

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
6957	234	PRORATED INCENTIVE NOT DEDUCTED FROM PLAN	3

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

CHRISTENSEN, KELLY P.
 2302 W FIRST ST STE 201E
 CEDAR FALLS, IA 50613-1854

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
70	0		3

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

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

KIDDER BENEFITS CONSULTANTS, INC.

5700 WESTOWN PARKWAY
STE 100
WEST DES MOINES, IA 50266-8214

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	1675	REFERRAL/SERVICE FEE	3

(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
	(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	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	2005839

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	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

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. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan XCEED CORPORATION 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 XCEED CORPORATION	D Employer Identification Number (EIN) 20-2228287	

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
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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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	9382	Yes ☒ No ☐	Yes ☒ No ☐	183	Yes ☐ No ☒

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

KIDDER BENEFIT CONSULTANTS, INC.

42-1451295

(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?
49 99 13 50	OTHER SERVICES	6537	Yes ☒ No ☐	Yes ☐ No ☒	1771	Yes ☐ No ☒

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

DRISCOLL, MATHEW

48-3020414

(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?
49 55 99	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	7360	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
DRISCOL, MATHEW	49 55 99	7360

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS AND REFERRAL/SERVICE FEE

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
KIDDER BENEFITS CONSULTANTS, INC.	49 99	1771

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	REFERRAL/SERVICE FEE

(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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>XCEED CORPORATION 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ► <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>XCEED CORPORATION</u>	D Employer Identification Number (EIN) <u>20-2228287</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL STABLE VALUE FUND</u>				
b Name of sponsor of entity listed in (a): <u>UNION BOND & TRUST COMPANY</u>				
c EIN-PN <u>93-6274328-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>222885</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE 111 SA-R4</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-022</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>179961</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P 500 INDEX SA-R4</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>122671</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&P 600 INDEX SA-R4</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-028</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>193031</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP S&P 400 IDX SA-R4</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-023</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2058</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMALLCAP GROWTH I SA-R4</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-070</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>127054</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LARGE CAP GROWTH I SA-R4</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-066</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>209650</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH II SA-R4**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-067	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 68574
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD 1 SEP ACCT - R4**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-101	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 144602
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2010 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 94560
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2015 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4809
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2020 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-003	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 106370
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2025 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 313054
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2030 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-005	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40189
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2035 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 388649
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2040 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28216
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2045 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-008	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2316
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2050 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10812
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2055 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34118
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST INCOME FUND R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 243636
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CAPITAL APPR SA-R4**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73645
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-R4**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 252031
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL EQUITY INDEX SA-R4**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-121	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13713
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL BOND MKT INDEX SA-R4**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 618848
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2060 FD R4**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-012	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73887
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>		
A Name of plan <u>XCEED CORPORATION 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>XCEED CORPORATION</u>	D Employer Identification Number (EIN) <u>20-2228287</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash	1a			
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	-474		-2055
(2) Participant contributions	1b(2)	50		
(3) Other.....	1b(3)			
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	180071		
(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)	147353		128487
(9) Value of interest in common/collective trusts.....	1c(9)	0		
(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)	3707338		4516861
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)			
(15) Other	1c(15)			

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4034338	4643293

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	4034338	4643293
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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)	111247	
(B) Participants	2a(1)(B)	372475	
(C) Others (including rollovers)	2a(1)(C)	230108	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		713830
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	5381	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5381
(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)		-63922
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		655289

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	30415	
(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)		30415
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)	15919	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		15919
j Total expenses. Add all expense amounts in column (b) and enter total	2j		46334

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		608955
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: RSM US LLP

(2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	☒	☐	☐	56079
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	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?		X		
p Were in-service distributions made during the plan year?				

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

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>XCEED CORPORATION 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>XCEED CORPORATION</u>	D Employer Identification Number (EIN) <u>20-2228287</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	<u>0</u>
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>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

Schedule R (Form 5500) 2015
v. 150123

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
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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): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

Xceed Corporation 401(k) Retirement Plan

Financial Report
December, 31 2015

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Independent Auditor's Report

To the Board of Directors
Xceed Corporation 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Xceed Corporation 401(k) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the trustees of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold the Plan's assets and execute transactions. The Plan Administrator has obtained certifications from the trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

As discussed in Note 2 to the financial statements, the Plan adopted new accounting guidance related to presentation of fair value of certain investments and disclosure of investments. Our disclaimer of opinion is not modified with respect to these matters.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 and schedule of delinquent participant contributions for the year ended December 31, 2015 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 information.

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

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

RSM US LLP

St. Louis, Missouri
October 7, 2016

Xceed Corporation 401(k) Retirement Plan

Statements of Net Assets Available for Benefits December 31, 2015 and 2014

	2015	2014
Assets		
Investments, at fair value:		
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ 937,066
Pooled separate accounts	2,005,839	1,904,392
Common/collective trust funds	1,562,916	1,033,588
	<u>4,516,859</u>	<u>3,875,046</u>
Receivables:		
Other contributions	-	12,444
Notes receivable from participants	128,487	147,353
	<u>128,487</u>	<u>159,797</u>
Liabilities, excess contribution refunds payable	<u>20,324</u>	<u>-</u>
Net assets available for benefits	<u>\$ 4,625,022</u>	<u>\$ 4,034,843</u>

See notes to financial statements.

Xceed Corporation 401(k) Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2015

Investment income (loss):	
Net depreciation in fair value of investments	\$ (93,219)
Interest and dividends	29,224
	<u>(63,995)</u>
 Interest income on notes receivable from participants	 <u>5,381</u>
 Contributions:	
Participant	372,475
Employer	92,543
Rollover	230,109
	<u>695,127</u>
 Total additions	 <u>636,513</u>
 Deductions:	
Benefits paid	30,415
Administrative expenses	15,919
Total deductions	<u>46,334</u>
 Net increase	 590,179
 Net assets available for benefits:	
Beginning of year	<u>4,034,843</u>
 End of year	 <u>\$ 4,625,022</u>

See notes to financial statements.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 1. Plan Description

The following description of Xceed Corporation 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General and eligibility: The Plan is a defined contribution plan covering substantially all employees who are at least twenty-one years of age and have completed three months of service (as defined) at Harrison Corporation, Harrison Truck Center, Inc. Truck Concepts, LLC, Harrison Leasing, LLC, (individually and collectively referred to as the "Company" or "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions: Each year, individual participants may elect to contribute a portion of their annual compensation as defined in the Plan Agreement limited to the maximum amount allowed by the Internal Revenue Service. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Harrison may contribute a matching contribution determined at the discretion of the Employer. For the year ended December 31, 2015, the Employer elected to contribute a matching contribution of 50% of the first 4% of pre-tax compensation that a participant contributes to the Plan. Participants who will be age 50 or older during the plan year can make special catch-up contributions (up to \$6,000 additional contributions for 2015). Contributions are subject to certain limitations.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of (a) the Employer's contribution, (b) Plan earnings, (c) forfeitures of terminated participant's non-vested accounts not used to reduce administrative expenses or Company matching contributions and charged with an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the vested participant's account.

Notes receivable from participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, whichever is less. Three outstanding loans are permitted per participant. Participant loans are collateralized by participant's vested account balance and bear interest at a fixed rate equal to the Wall Street Journal prime rate plus 1%. Interest rates applicable to outstanding loans were 4.25% as of December 31, 2015. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Vesting: Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service, as defined by the Plan Agreement. The Plan's vesting provisions start after two years of service at 20% and increase ratably until six years of service when participants are 100% vested. As defined in the Plan Agreement, a participant is entitled to 100% of his or her total account balance upon retirement, death or disability regardless of years of service.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 1. Plan Description (Continued)

Payment of benefits: Upon termination of service, a participant may elect to receive either a lump-sum or direct rollover amount equal to the vested value of his or her account, or upon death, disability or retirement, receive periodic installments over a period not to exceed the life expectancy of the participant or joint lives of the participant and spouse. Participants may withdraw portions of their vested account (other than voluntary contributions) at any time after reaching 59½. A participant may make only two such withdrawals in any twelve-month period.

Forfeitures: Forfeitures of employer's matching contributions may be used to reduce employer's current matching contributions and administrative expenses. During the year ended December 31, 2015, \$404 of forfeitures were used to reduce matching contributions. There were no material forfeited non-vested accounts at December 31, 2015 or 2014.

Administration of Plan assets: Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid by the Company.

Note 2. Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual method of accounting in accordance with the accounting principles generally accepted in the United States of America.

Payment of benefits: Benefits are recorded when paid.

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

Investment valuation and income recognition: 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.

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.

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

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

Fair value measurements: Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Shares of registered investment companies: Valued at the closing price reported on the active market on which the individual securities are traded.

Shares of pooled separate accounts: Valued at the total of the net asset value ("NAV") of shares of underlying investments held by the account at year-end. The Plan's interest in the pooled separate accounts is valued based on the information reported by the investment advisor. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value.

Common/collective trust funds: The units of investment in the common/collective trust funds are stated at NAV, which is based on the aggregate fair value of the underlying assets of the trust in relation to the total number of units outstanding. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value.

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

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2015, there were no significant transfers in or out of Levels 1, 2, or 3.

New accounting pronouncements: In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The amendments in this Update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. However, sufficient information must be provided to permit reconciliation of the fair value of assets categorized within the fair value hierarchy to the amounts presented in the statement of financial position. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments in this Update are effective for public business entities for fiscal years beginning after December 15, 2015. For all other entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. The Plan adopted this Update for the periods being presented in these financial statements.

In July 2015, the FASB issued ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures, and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*. The purpose of this Update is to simplify plan accounting.

- The amendments in Part I of this Update designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit-responsive investment contracts will be presented at contract value; accordingly, there will no longer be an adjustment from fair value to contract value on the face of the financial statements.
- The amendments in Part II of this Update will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, *Annual Return/Report of Employee Benefit Plan*, as a direct filing entity, disclosure of that investment's strategy will no longer be required.
- The amendments in Part III of this Update reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

The Update may be adopted in whole or by part (I, II, and III), as applicable. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. The Plan adopted this Update for the 2015 plan year, and the amendments in Part I and Part II were retrospectively applied to December 31, 2014. The impact of adopting these amendments is reflected in the financial statements.

Subsequent events: The Plan has evaluated subsequent events for potential recognition and/or disclosure through October 7, 2016, the date the financial statements were available to be issued.

Note 3. Information Certified by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (collectively referred to as "Principal")

The following is a summary of the Plan's asset information as of December 31, 2015 and 2014, and for the year ended December 31, 2015, included throughout the Plan's financial statements and supplemental schedules, that was prepared or derived from information provided by Principal, the trustees of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustees of the Plan that the information provided to the Plan Administrator by the trustees of the Plan related to the following assets is complete and accurate. Accordingly, as permitted 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following assets:

	2015	2014
Investments, at fair value:		
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ 937,066
Pooled separate accounts	2,005,839	1,904,392
Common/collective trust funds	1,562,916	1,033,588
	<u>\$ 4,516,859</u>	<u>\$ 3,875,046</u>

Principal also certified to the completeness and accuracy of \$93,219 of net depreciation in the fair value of investments and \$29,224 of interest and dividends related to the aforementioned investments for the year ended December 31, 2015.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 4. Fair Value Measurements

The following tables set forth by level and major classification, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014:

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ -	\$ -	\$ 948,104
Total assets in the fair value hierarchy	\$ 948,104	\$ -	\$ -	948,104
Investments measured at net asset value (a)				3,568,755
Investment, at fair value				\$ 4,516,859

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies (mutual funds)	\$ 937,066	\$ -	\$ -	\$ 937,066
Total assets in the fair value hierarchy	\$ 937,066	\$ -	\$ -	937,066
Investments measured at net asset value (a)				2,937,980
Investment, at fair value				\$ 3,875,046

- (a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 5. Party-In-Interest Transactions

Certain Plan investments are shares of investment funds managed by Principal. Principal is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees paid by the Plan amounted to \$15,919 for the year ended December 31, 2015.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Note 7. Tax Status and Uncertain Tax Positions

The Plan is an adopter of a standardized prototype plan sponsored by Principal on which the Internal Revenue Service issued an opinion letter. As an adopter of a standardized prototype, no individual determination letter is available. The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The Plan's administrator has evaluated the Plan's tax positions and concluded that the Plan has maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. With few exceptions, the Plan is no longer subject to income tax examination by the U.S. federal, state or local tax authorities for years before 2012.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 8. Reconciliation of Differences Between These Financial Statements and the Financial Information Required on Form 5500

The following is a reconciliation of the differences between these financial statements and the financial information shown on Form 5500:

	<u>2015</u>
Net assets available for benefits as presented in these financial statements	\$ 4,625,022
Differences in:	
Investments	128,487
Receivables - notes receivable from participants	(128,487)
Excess contribution refunds payable	<u>20,324</u>
Net assets available for benefits as presented on Form 5500	<u><u>\$ 4,645,346</u></u>
	Year Ended December 31, 2015
Net increase in net assets available for benefits as presented in these financial statements	\$ 590,179
Excess contribution refunds payable	<u>20,324</u>
Net decrease in net assets available for benefits as presented on Form 5500	<u><u>\$ 610,503</u></u>

Xceed Corporation 401(k) Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) December 31, 2015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	The American Funds	Registered Investment Company; American Fds Am Mut R3 Fd	N/A	\$ 197,278
	Heartland Funds	Registered Investment Company; Heartland Value Plus Fund	N/A	2,612
	MFS Investment Management	Registered Investment Company; MFS International Value R2 Fd	N/A	274,803
	MFS Investment Management	Registered Investment Company; MFS Intl Growth R2 Fund	N/A	165,468
	Oppenheimer	Registered Investment Company; Oppen Developing Mkts R Fund	N/A	49,420
	Oppenheimer	Registered Investment Company; Oppen Gold & Spec Mineral R Fd	N/A	75,923
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Capital Appr SA-R4	N/A	73,649
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Equity Income SA-R4	N/A	252,030
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin High Yield I Sep Acct-R4	N/A	144,602
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Intl Equity Index SA-R4	N/A	13,712
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LargeCap Growth I SA-R4	N/A	209,650
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LargeCap Growth II SA-R4	N/A	68,574
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LgCap S&P 500 Index SA-R4	N/A	122,671
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin MidCap S&P 400 Idx SA-R4	N/A	2,058
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin MidCap Value III SA-R4	N/A	179,961
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin SmallCap Growth I SA-R4	N/A	127,054
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin SmCap S&P 600 Index SA-R4	N/A	193,030
*	Principal Trust Company	Common/Collective Trust; Prin Trust Income Fund R4	N/A	243,052
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2010 Fd R4	N/A	94,560
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2015 Fd R4	N/A	4,808
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2020 Fd R4	N/A	106,370
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2025 Fd R4	N/A	313,054
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2030 Fd R4	N/A	40,189
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2035 Fd R4	N/A	388,649
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2050 Fd R4	N/A	10,812
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2055 Fd R4	N/A	34,118
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2060 Fd R4	N/A	73,887
*	Principal Life Insurance Company	Pooled Separate Accounts; Principal Bond Mkt Index SA-R4	N/A	618,848
	Union Bond & Trust Company	Common/Collective Trust; Principal Stable Value Fund	N/A	222,885
	Prudential Investment Mgmt Svc	Registered Investment Company; Prudential Glob Real Est A Fd	N/A	136,999
	Prudential Investment Mgmt Svc	Registered Investment Company; Prudential Jenn MdCp Gr A Fund	N/A	45,105
	PIMCO Funds	Registered Investment Company; PIMCO Com Real Return Str R Fd	N/A	496
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2040 Fd R4	N/A	28,216
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2045 Fd R4	N/A	2,316
*	Participant Loans	Interest rates are 4.25%, Maturing January 2016 to September 2020	N/A	128,487
				<u>\$ 4,645,346</u>

* Party-in-interest.

N/A - Investments are participant directed; therefore, cost information is not applicable.

The above information has been certified by Principal as complete and accurate.

Xceed Corporation 401(k) Retirement Plan

**Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2015**

		<u>Total that constitute prohibited non-exempt transactions</u>						
Plan Year	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Corrections Corrected or Pending Correction in VFCP			Total Pending and Fully Corrected Under VFCP and PTE 2002-51	
2015	\$ 56,079	\$ -	\$ -	\$ 56,079			\$ -	

Xceed Corporation 401(k) Retirement Plan

Financial Report
December, 31 2015

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Independent Auditor's Report

To the Board of Directors
Xceed Corporation 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Xceed Corporation 401(k) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the trustees of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold the Plan's assets and execute transactions. The Plan Administrator has obtained certifications from the trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

As discussed in Note 2 to the financial statements, the Plan adopted new accounting guidance related to presentation of fair value of certain investments and disclosure of investments. Our disclaimer of opinion is not modified with respect to these matters.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 and schedule of delinquent participant contributions for the year ended December 31, 2015 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 information.

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

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

RSM US LLP

St. Louis, Missouri
October 7, 2016

Xceed Corporation 401(k) Retirement Plan

Statements of Net Assets Available for Benefits December 31, 2015 and 2014

	2015	2014
Assets		
Investments, at fair value:		
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ 937,066
Pooled separate accounts	2,005,839	1,904,392
Common/collective trust funds	1,562,916	1,033,588
	<u>4,516,859</u>	<u>3,875,046</u>
Receivables:		
Other contributions	-	12,444
Notes receivable from participants	128,487	147,353
	<u>128,487</u>	<u>159,797</u>
Liabilities, excess contribution refunds payable	<u>20,324</u>	-
Net assets available for benefits	<u>\$ 4,625,022</u>	<u>\$ 4,034,843</u>

See notes to financial statements.

Xceed Corporation 401(k) Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2015

Investment income (loss):	
Net depreciation in fair value of investments	\$ (93,219)
Interest and dividends	29,224
	<u>(63,995)</u>
 Interest income on notes receivable from participants	 <u>5,381</u>
 Contributions:	
Participant	372,475
Employer	92,543
Rollover	230,109
	<u>695,127</u>
 Total additions	 <u>636,513</u>
 Deductions:	
Benefits paid	30,415
Administrative expenses	15,919
Total deductions	<u>46,334</u>
 Net increase	 590,179
 Net assets available for benefits:	
Beginning of year	<u>4,034,843</u>
 End of year	 <u>\$ 4,625,022</u>

See notes to financial statements.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 1. Plan Description

The following description of Xceed Corporation 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General and eligibility: The Plan is a defined contribution plan covering substantially all employees who are at least twenty-one years of age and have completed three months of service (as defined) at Harrison Corporation, Harrison Truck Center, Inc. Truck Concepts, LLC, Harrison Leasing, LLC, (individually and collectively referred to as the "Company" or "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions: Each year, individual participants may elect to contribute a portion of their annual compensation as defined in the Plan Agreement limited to the maximum amount allowed by the Internal Revenue Service. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Harrison may contribute a matching contribution determined at the discretion of the Employer. For the year ended December 31, 2015, the Employer elected to contribute a matching contribution of 50% of the first 4% of pre-tax compensation that a participant contributes to the Plan. Participants who will be age 50 or older during the plan year can make special catch-up contributions (up to \$6,000 additional contributions for 2015). Contributions are subject to certain limitations.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of (a) the Employer's contribution, (b) Plan earnings, (c) forfeitures of terminated participant's non-vested accounts not used to reduce administrative expenses or Company matching contributions and charged with an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the vested participant's account.

Notes receivable from participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, whichever is less. Three outstanding loans are permitted per participant. Participant loans are collateralized by participant's vested account balance and bear interest at a fixed rate equal to the Wall Street Journal prime rate plus 1%. Interest rates applicable to outstanding loans were 4.25% as of December 31, 2015. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Vesting: Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service, as defined by the Plan Agreement. The Plan's vesting provisions start after two years of service at 20% and increase ratably until six years of service when participants are 100% vested. As defined in the Plan Agreement, a participant is entitled to 100% of his or her total account balance upon retirement, death or disability regardless of years of service.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 1. Plan Description (Continued)

Payment of benefits: Upon termination of service, a participant may elect to receive either a lump-sum or direct rollover amount equal to the vested value of his or her account, or upon death, disability or retirement, receive periodic installments over a period not to exceed the life expectancy of the participant or joint lives of the participant and spouse. Participants may withdraw portions of their vested account (other than voluntary contributions) at any time after reaching 59½. A participant may make only two such withdrawals in any twelve-month period.

Forfeitures: Forfeitures of employer's matching contributions may be used to reduce employer's current matching contributions and administrative expenses. During the year ended December 31, 2015, \$404 of forfeitures were used to reduce matching contributions. There were no material forfeited non-vested accounts at December 31, 2015 or 2014.

Administration of Plan assets: Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid by the Company.

Note 2. Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual method of accounting in accordance with the accounting principles generally accepted in the United States of America.

Payment of benefits: Benefits are recorded when paid.

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

Investment valuation and income recognition: 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.

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.

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

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

Fair value measurements: Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Shares of registered investment companies: Valued at the closing price reported on the active market on which the individual securities are traded.

Shares of pooled separate accounts: Valued at the total of the net asset value ("NAV") of shares of underlying investments held by the account at year-end. The Plan's interest in the pooled separate accounts is valued based on the information reported by the investment advisor. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value.

Common/collective trust funds: The units of investment in the common/collective trust funds are stated at NAV, which is based on the aggregate fair value of the underlying assets of the trust in relation to the total number of units outstanding. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value.

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

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2015, there were no significant transfers in or out of Levels 1, 2, or 3.

New accounting pronouncements: In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The amendments in this Update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. However, sufficient information must be provided to permit reconciliation of the fair value of assets categorized within the fair value hierarchy to the amounts presented in the statement of financial position. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments in this Update are effective for public business entities for fiscal years beginning after December 15, 2015. For all other entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. The Plan adopted this Update for the periods being presented in these financial statements.

In July 2015, the FASB issued ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures, and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*. The purpose of this Update is to simplify plan accounting.

- The amendments in Part I of this Update designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit-responsive investment contracts will be presented at contract value; accordingly, there will no longer be an adjustment from fair value to contract value on the face of the financial statements.
- The amendments in Part II of this Update will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, *Annual Return/Report of Employee Benefit Plan*, as a direct filing entity, disclosure of that investment's strategy will no longer be required.
- The amendments in Part III of this Update reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

The Update may be adopted in whole or by part (I, II, and III), as applicable. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. The Plan adopted this Update for the 2015 plan year, and the amendments in Part I and Part II were retrospectively applied to December 31, 2014. The impact of adopting these amendments is reflected in the financial statements.

Subsequent events: The Plan has evaluated subsequent events for potential recognition and/or disclosure through October 7, 2016, the date the financial statements were available to be issued.

Note 3. Information Certified by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (collectively referred to as "Principal")

The following is a summary of the Plan's asset information as of December 31, 2015 and 2014, and for the year ended December 31, 2015, included throughout the Plan's financial statements and supplemental schedules, that was prepared or derived from information provided by Principal, the trustees of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustees of the Plan that the information provided to the Plan Administrator by the trustees of the Plan related to the following assets is complete and accurate. Accordingly, as permitted 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following assets:

	2015	2014
Investments, at fair value:		
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ 937,066
Pooled separate accounts	2,005,839	1,904,392
Common/collective trust funds	1,562,916	1,033,588
	<u>\$ 4,516,859</u>	<u>\$ 3,875,046</u>

Principal also certified to the completeness and accuracy of \$93,219 of net depreciation in the fair value of investments and \$29,224 of interest and dividends related to the aforementioned investments for the year ended December 31, 2015.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 4. Fair Value Measurements

The following tables set forth by level and major classification, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014:

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ -	\$ -	\$ 948,104
Total assets in the fair value hierarchy	\$ 948,104	\$ -	\$ -	948,104
Investments measured at net asset value (a)				3,568,755
Investment, at fair value				\$ 4,516,859

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies (mutual funds)	\$ 937,066	\$ -	\$ -	\$ 937,066
Total assets in the fair value hierarchy	\$ 937,066	\$ -	\$ -	937,066
Investments measured at net asset value (a)				2,937,980
Investment, at fair value				\$ 3,875,046

- (a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 5. Party-In-Interest Transactions

Certain Plan investments are shares of investment funds managed by Principal. Principal is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees paid by the Plan amounted to \$15,919 for the year ended December 31, 2015.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Note 7. Tax Status and Uncertain Tax Positions

The Plan is an adopter of a standardized prototype plan sponsored by Principal on which the Internal Revenue Service issued an opinion letter. As an adopter of a standardized prototype, no individual determination letter is available. The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The Plan's administrator has evaluated the Plan's tax positions and concluded that the Plan has maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. With few exceptions, the Plan is no longer subject to income tax examination by the U.S. federal, state or local tax authorities for years before 2012.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 8. Reconciliation of Differences Between These Financial Statements and the Financial Information Required on Form 5500

The following is a reconciliation of the differences between these financial statements and the financial information shown on Form 5500:

	<u>2015</u>
Net assets available for benefits as presented in these financial statements	\$ 4,625,022
Differences in:	
Investments	128,487
Receivables - notes receivable from participants	(128,487)
Excess contribution refunds payable	<u>20,324</u>
Net assets available for benefits as presented on Form 5500	<u><u>\$ 4,645,346</u></u>
	Year Ended December 31, 2015
Net increase in net assets available for benefits as presented in these financial statements	\$ 590,179
Excess contribution refunds payable	<u>20,324</u>
Net decrease in net assets available for benefits as presented on Form 5500	<u><u>\$ 610,503</u></u>

Xceed Corporation 401(k) Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) December 31, 2015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	The American Funds	Registered Investment Company; American Fds Am Mut R3 Fd	N/A	\$ 197,278
	Heartland Funds	Registered Investment Company; Heartland Value Plus Fund	N/A	2,612
	MFS Investment Management	Registered Investment Company; MFS International Value R2 Fd	N/A	274,803
	MFS Investment Management	Registered Investment Company; MFS Intl Growth R2 Fund	N/A	165,468
	Oppenheimer	Registered Investment Company; Oppen Developing Mkts R Fund	N/A	49,420
	Oppenheimer	Registered Investment Company; Oppen Gold & Spec Mineral R Fd	N/A	75,923
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Capital Appr SA-R4	N/A	73,649
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Equity Income SA-R4	N/A	252,030
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin High Yield I Sep Acct-R4	N/A	144,602
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Intl Equity Index SA-R4	N/A	13,712
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LargeCap Growth I SA-R4	N/A	209,650
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LargeCap Growth II SA-R4	N/A	68,574
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LgCap S&P 500 Index SA-R4	N/A	122,671
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin MidCap S&P 400 Idx SA-R4	N/A	2,058
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin MidCap Value III SA-R4	N/A	179,961
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin SmallCap Growth I SA-R4	N/A	127,054
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin SmCap S&P 600 Index SA-R4	N/A	193,030
*	Principal Trust Company	Common/Collective Trust; Prin Trust Income Fund R4	N/A	243,052
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2010 Fd R4	N/A	94,560
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2015 Fd R4	N/A	4,808
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2020 Fd R4	N/A	106,370
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2025 Fd R4	N/A	313,054
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2030 Fd R4	N/A	40,189
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2035 Fd R4	N/A	388,649
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2050 Fd R4	N/A	10,812
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2055 Fd R4	N/A	34,118
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2060 Fd R4	N/A	73,887
*	Principal Life Insurance Company	Pooled Separate Accounts; Principal Bond Mkt Index SA-R4	N/A	618,848
	Union Bond & Trust Company	Common/Collective Trust; Principal Stable Value Fund	N/A	222,885
	Prudential Investment Mgmt Svc	Registered Investment Company; Prudential Glob Real Est A Fd	N/A	136,999
	Prudential Investment Mgmt Svc	Registered Investment Company; Prudential Jenn MdCp Gr A Fund	N/A	45,105
	PIMCO Funds	Registered Investment Company; PIMCO Com Real Return Str R Fd	N/A	496
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2040 Fd R4	N/A	28,216
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2045 Fd R4	N/A	2,316
*	Participant Loans	Interest rates are 4.25%, Maturing January 2016 to September 2020	N/A	128,487
				<u>\$ 4,645,346</u>

* Party-in-interest.

N/A - Investments are participant directed; therefore, cost information is not applicable.

The above information has been certified by Principal as complete and accurate.

Xceed Corporation 401(k) Retirement Plan

**Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2015**

		<u>Total that constitute prohibited non-exempt transactions</u>						
Plan Year	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Corrections Corrected or Pending Correction in VFCP			Total Pending and Fully Corrected Under VFCP and PTE 2002-51	
2015	\$ 56,079	\$ -	\$ -	\$ 56,079			\$ -	

Xceed Corporation 401(k) Retirement Plan

Financial Report
December, 31 2015

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Independent Auditor's Report

To the Board of Directors
Xceed Corporation 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Xceed Corporation 401(k) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, 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 audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the trustees of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold the Plan's assets and execute transactions. The Plan Administrator has obtained certifications from the trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

As discussed in Note 2 to the financial statements, the Plan adopted new accounting guidance related to presentation of fair value of certain investments and disclosure of investments. Our disclaimer of opinion is not modified with respect to these matters.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2015 and schedule of delinquent participant contributions for the year ended December 31, 2015 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 information.

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

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

RSM US LLP

St. Louis, Missouri
October 7, 2016

Xceed Corporation 401(k) Retirement Plan

Statements of Net Assets Available for Benefits December 31, 2015 and 2014

	2015	2014
Assets		
Investments, at fair value:		
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ 937,066
Pooled separate accounts	2,005,839	1,904,392
Common/collective trust funds	1,562,916	1,033,588
	<u>4,516,859</u>	<u>3,875,046</u>
Receivables:		
Other contributions	-	12,444
Notes receivable from participants	128,487	147,353
	<u>128,487</u>	<u>159,797</u>
Liabilities, excess contribution refunds payable	<u>20,324</u>	<u>-</u>
Net assets available for benefits	<u>\$ 4,625,022</u>	<u>\$ 4,034,843</u>

See notes to financial statements.

Xceed Corporation 401(k) Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2015

Investment income (loss):	
Net depreciation in fair value of investments	\$ (93,219)
Interest and dividends	29,224
	<u>(63,995)</u>
 Interest income on notes receivable from participants	 <u>5,381</u>
 Contributions:	
Participant	372,475
Employer	92,543
Rollover	230,109
	<u>695,127</u>
 Total additions	 <u>636,513</u>
 Deductions:	
Benefits paid	30,415
Administrative expenses	15,919
Total deductions	<u>46,334</u>
 Net increase	 590,179
 Net assets available for benefits:	
Beginning of year	<u>4,034,843</u>
 End of year	 <u>\$ 4,625,022</u>

See notes to financial statements.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 1. Plan Description

The following description of Xceed Corporation 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General and eligibility: The Plan is a defined contribution plan covering substantially all employees who are at least twenty-one years of age and have completed three months of service (as defined) at Harrison Corporation, Harrison Truck Center, Inc. Truck Concepts, LLC, Harrison Leasing, LLC, (individually and collectively referred to as the "Company" or "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions: Each year, individual participants may elect to contribute a portion of their annual compensation as defined in the Plan Agreement limited to the maximum amount allowed by the Internal Revenue Service. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Harrison may contribute a matching contribution determined at the discretion of the Employer. For the year ended December 31, 2015, the Employer elected to contribute a matching contribution of 50% of the first 4% of pre-tax compensation that a participant contributes to the Plan. Participants who will be age 50 or older during the plan year can make special catch-up contributions (up to \$6,000 additional contributions for 2015). Contributions are subject to certain limitations.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of (a) the Employer's contribution, (b) Plan earnings, (c) forfeitures of terminated participant's non-vested accounts not used to reduce administrative expenses or Company matching contributions and charged with an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the vested participant's account.

Notes receivable from participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, whichever is less. Three outstanding loans are permitted per participant. Participant loans are collateralized by participant's vested account balance and bear interest at a fixed rate equal to the Wall Street Journal prime rate plus 1%. Interest rates applicable to outstanding loans were 4.25% as of December 31, 2015. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Vesting: Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service, as defined by the Plan Agreement. The Plan's vesting provisions start after two years of service at 20% and increase ratably until six years of service when participants are 100% vested. As defined in the Plan Agreement, a participant is entitled to 100% of his or her total account balance upon retirement, death or disability regardless of years of service.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 1. Plan Description (Continued)

Payment of benefits: Upon termination of service, a participant may elect to receive either a lump-sum or direct rollover amount equal to the vested value of his or her account, or upon death, disability or retirement, receive periodic installments over a period not to exceed the life expectancy of the participant or joint lives of the participant and spouse. Participants may withdraw portions of their vested account (other than voluntary contributions) at any time after reaching 59½. A participant may make only two such withdrawals in any twelve-month period.

Forfeitures: Forfeitures of employer's matching contributions may be used to reduce employer's current matching contributions and administrative expenses. During the year ended December 31, 2015, \$404 of forfeitures were used to reduce matching contributions. There were no material forfeited non-vested accounts at December 31, 2015 or 2014.

Administration of Plan assets: Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid by the Company.

Note 2. Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual method of accounting in accordance with the accounting principles generally accepted in the United States of America.

Payment of benefits: Benefits are recorded when paid.

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

Investment valuation and income recognition: 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.

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.

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

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

Fair value measurements: Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Shares of registered investment companies: Valued at the closing price reported on the active market on which the individual securities are traded.

Shares of pooled separate accounts: Valued at the total of the net asset value ("NAV") of shares of underlying investments held by the account at year-end. The Plan's interest in the pooled separate accounts is valued based on the information reported by the investment advisor. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value.

Common/collective trust funds: The units of investment in the common/collective trust funds are stated at NAV, which is based on the aggregate fair value of the underlying assets of the trust in relation to the total number of units outstanding. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value.

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

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2015, there were no significant transfers in or out of Levels 1, 2, or 3.

New accounting pronouncements: In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The amendments in this Update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. However, sufficient information must be provided to permit reconciliation of the fair value of assets categorized within the fair value hierarchy to the amounts presented in the statement of financial position. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments in this Update are effective for public business entities for fiscal years beginning after December 15, 2015. For all other entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. The Plan adopted this Update for the periods being presented in these financial statements.

In July 2015, the FASB issued ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures, and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*. The purpose of this Update is to simplify plan accounting.

- The amendments in Part I of this Update designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit-responsive investment contracts will be presented at contract value; accordingly, there will no longer be an adjustment from fair value to contract value on the face of the financial statements.
- The amendments in Part II of this Update will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, *Annual Return/Report of Employee Benefit Plan*, as a direct filing entity, disclosure of that investment's strategy will no longer be required.
- The amendments in Part III of this Update reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies (Continued)

The Update may be adopted in whole or by part (I, II, and III), as applicable. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. The Plan adopted this Update for the 2015 plan year, and the amendments in Part I and Part II were retrospectively applied to December 31, 2014. The impact of adopting these amendments is reflected in the financial statements.

Subsequent events: The Plan has evaluated subsequent events for potential recognition and/or disclosure through October 7, 2016, the date the financial statements were available to be issued.

Note 3. Information Certified by Principal Life Insurance Company and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (collectively referred to as "Principal")

The following is a summary of the Plan's asset information as of December 31, 2015 and 2014, and for the year ended December 31, 2015, included throughout the Plan's financial statements and supplemental schedules, that was prepared or derived from information provided by Principal, the trustees of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustees of the Plan that the information provided to the Plan Administrator by the trustees of the Plan related to the following assets is complete and accurate. Accordingly, as permitted 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following assets:

	2015	2014
Investments, at fair value:		
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ 937,066
Pooled separate accounts	2,005,839	1,904,392
Common/collective trust funds	1,562,916	1,033,588
	<u>\$ 4,516,859</u>	<u>\$ 3,875,046</u>

Principal also certified to the completeness and accuracy of \$93,219 of net depreciation in the fair value of investments and \$29,224 of interest and dividends related to the aforementioned investments for the year ended December 31, 2015.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 4. Fair Value Measurements

The following tables set forth by level and major classification, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014:

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies (mutual funds)	\$ 948,104	\$ -	\$ -	\$ 948,104
Total assets in the fair value hierarchy	\$ 948,104	\$ -	\$ -	948,104
Investments measured at net asset value (a)				3,568,755
Investment, at fair value				\$ 4,516,859

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies (mutual funds)	\$ 937,066	\$ -	\$ -	\$ 937,066
Total assets in the fair value hierarchy	\$ 937,066	\$ -	\$ -	937,066
Investments measured at net asset value (a)				2,937,980
Investment, at fair value				\$ 3,875,046

- (a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 5. Party-In-Interest Transactions

Certain Plan investments are shares of investment funds managed by Principal. Principal is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Fees paid by the Plan amounted to \$15,919 for the year ended December 31, 2015.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Note 7. Tax Status and Uncertain Tax Positions

The Plan is an adopter of a standardized prototype plan sponsored by Principal on which the Internal Revenue Service issued an opinion letter. As an adopter of a standardized prototype, no individual determination letter is available. The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The Plan's administrator has evaluated the Plan's tax positions and concluded that the Plan has maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. With few exceptions, the Plan is no longer subject to income tax examination by the U.S. federal, state or local tax authorities for years before 2012.

Xceed Corporation 401(k) Retirement Plan

Notes to Financial Statements

Note 8. Reconciliation of Differences Between These Financial Statements and the Financial Information Required on Form 5500

The following is a reconciliation of the differences between these financial statements and the financial information shown on Form 5500:

	<u>2015</u>
Net assets available for benefits as presented in these financial statements	\$ 4,625,022
Differences in:	
Investments	128,487
Receivables - notes receivable from participants	(128,487)
Excess contribution refunds payable	<u>20,324</u>
Net assets available for benefits as presented on Form 5500	<u><u>\$ 4,645,346</u></u>
	Year Ended December 31, 2015
Net increase in net assets available for benefits as presented in these financial statements	\$ 590,179
Excess contribution refunds payable	<u>20,324</u>
Net decrease in net assets available for benefits as presented on Form 5500	<u><u>\$ 610,503</u></u>

Xceed Corporation 401(k) Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) December 31, 2015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	The American Funds	Registered Investment Company; American Fds Am Mut R3 Fd	N/A	\$ 197,278
	Heartland Funds	Registered Investment Company; Heartland Value Plus Fund	N/A	2,612
	MFS Investment Management	Registered Investment Company; MFS International Value R2 Fd	N/A	274,803
	MFS Investment Management	Registered Investment Company; MFS Intl Growth R2 Fund	N/A	165,468
	Oppenheimer	Registered Investment Company; Oppen Developing Mkts R Fund	N/A	49,420
	Oppenheimer	Registered Investment Company; Oppen Gold & Spec Mineral R Fd	N/A	75,923
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Capital Appr SA-R4	N/A	73,649
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Equity Income SA-R4	N/A	252,030
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin High Yield I Sep Acct-R4	N/A	144,602
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin Intl Equity Index SA-R4	N/A	13,712
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LargeCap Growth I SA-R4	N/A	209,650
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LargeCap Growth II SA-R4	N/A	68,574
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin LgCap S&P 500 Index SA-R4	N/A	122,671
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin MidCap S&P 400 Idx SA-R4	N/A	2,058
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin MidCap Value III SA-R4	N/A	179,961
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin SmallCap Growth I SA-R4	N/A	127,054
*	Principal Life Insurance Company	Pooled Separate Accounts; Prin SmCap S&P 600 Index SA-R4	N/A	193,030
*	Principal Trust Company	Common/Collective Trust; Prin Trust Income Fund R4	N/A	243,052
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2010 Fd R4	N/A	94,560
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2015 Fd R4	N/A	4,808
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2020 Fd R4	N/A	106,370
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2025 Fd R4	N/A	313,054
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2030 Fd R4	N/A	40,189
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2035 Fd R4	N/A	388,649
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2050 Fd R4	N/A	10,812
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2055 Fd R4	N/A	34,118
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2060 Fd R4	N/A	73,887
*	Principal Life Insurance Company	Pooled Separate Accounts; Principal Bond Mkt Index SA-R4	N/A	618,848
	Union Bond & Trust Company	Common/Collective Trust; Principal Stable Value Fund	N/A	222,885
	Prudential Investment Mgmt Svc	Registered Investment Company; Prudential Glob Real Est A Fd	N/A	136,999
	Prudential Investment Mgmt Svc	Registered Investment Company; Prudential Jenn MdCp Gr A Fund	N/A	45,105
	PIMCO Funds	Registered Investment Company; PIMCO Com Real Return Str R Fd	N/A	496
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2040 Fd R4	N/A	28,216
*	Principal Trust Company	Common/Collective Trust; Prin Trust Tgt 2045 Fd R4	N/A	2,316
*	Participant Loans	Interest rates are 4.25%, Maturing January 2016 to September 2020	N/A	128,487
				<u><u>\$ 4,645,346</u></u>

* Party-in-interest.

N/A - Investments are participant directed; therefore, cost information is not applicable.

The above information has been certified by Principal as complete and accurate.

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2015

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