

<b>Form 5500</b> Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b> This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).  <p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	OMB Nos. 1210-0110 1210-0089  <div style="font-size: 24pt; font-weight: bold;">2015</div>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
<b>A</b> This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
<b>B</b> This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
<b>C</b> If the plan is a collectively-bargained plan, check here. .... <input type="checkbox"/>	
<b>D</b> Check box if filing under: <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)	

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information		
<b>1a</b> Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.</u>	<b>1b</b> Three-digit plan number (PN) ▶	<div style="border: 1px solid black; padding: 2px; font-weight: bold;">003</div>	
<b>2a</b> 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)  <u>UNISEA, INC.</u>  <div style="display: flex; justify-content: space-between;"> <div> <u>P. O. BOX 97019</u>  <u>REDMOND, WA 98073-9719</u> </div> <div> <u>15400 N.E. 90TH ST</u>  <u>REDMOND, WA 98073-9719</u> </div> </div>		<b>1c</b> Effective date of plan <u>01/01/1985</u>	
		<b>2b</b> Employer Identification Number (EIN) <u>91-0917126</u>	
		<b>2c</b> Plan Sponsor's telephone number <u>425-881-8181</u>	
		<b>2d</b> Business code (see instructions) <u>311710</u>	

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2016	CHRIS PLAISANCE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	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)			Preparer's telephone number

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
<b>4</b> 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: <b>a</b> Sponsor's name	<b>4b</b> EIN  <b>4c</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 1042
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year.....	<b>6a(1)</b> 471
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b> 419
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b> 31
<b>c</b> Other retired or separated participants entitled to future benefits.....	<b>6c</b> 536
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 986
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	<b>6e</b> 4
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b> 990
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>6g</b>
<b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b> 203
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 3H	
<b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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<b>Part III</b>	<b>Form M-1 Compliance Information (to be completed by welfare benefit plans)</b>
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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.

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

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**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 \_\_\_\_\_

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<b>SCHEDULE A</b> <b>(Form 5500)</b> Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Insurance Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  ▶ <b>File as an attachment to Form 5500.</b>  ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110  <b>2015</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

<b>A</b> Name of plan RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.	<b>B</b> Three-digit plan number (PN) ▶ 003
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 UNISEA, INC.	<b>D</b> Employer Identification Number (EIN) 91-0917126

<b>Part I</b>	<b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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	4-09924	990	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 0	(b) Total amount of fees paid 0
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**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

(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	

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

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

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

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

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

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

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

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

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

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

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<b>(b)</b> Amount of sales and base commissions paid	Fees and other commissions paid		<b>(e)</b> Organization code
	<b>(c)</b> Amount	<b>(d)</b> 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.

<b>4</b> Current value of plan's interest under this contract in the general account at year end .....	<b>4</b>	0
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....	<b>5</b>	27099030

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

<b>b</b> Premiums paid to carrier .....	<b>6b</b>	
<b>c</b> Premiums due but unpaid at the end of the year .....	<b>6c</b>	
<b>d</b> 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 ▶	<b>6d</b>	

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

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b> Total premiums or subscription charges paid to carrier.....	<b>10a</b>	
<b>b</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.....	<b>10b</b>	

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 SB (Form 5500)  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

Round off amounts to nearest dollar.  
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<div>A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.</div>	<div>B Three-digit plan number (PN) 003</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF UNISEA, INC.</div>	<div>D Employer Identification Number (EIN) 91-0917126</div>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2015		
2	Assets:		
	a Market value	2a 30393019	
	b Actuarial value	2b 29535970	
3	Funding target/participant count breakdown		
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment	31 3540717	3540717
	b For terminated vested participants	416 9250494	9250494
	c For active participants	786 16739463	17849775
	d Total	1233 29530674	30640986
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.43%
6	Target normal cost	6	609278

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

<div>SIGN HERE</div>	<div>Signature of actuary TIMOTHY J. DAVENPORT Type or print name of actuary MILLIMAN, INC. Firm name 1301 FIFTH AVENUE, SUITE 3800 SEATTLE, WA 98101-2605 Address of the firm</div>	<div>10/13/2016 Date 14-03505 Most recent enrollment number 206-624-7940 Telephone number (including area code)</div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		
	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	2631122
<b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	1835247
<b>9</b> Amount remaining (line 7 minus line 8) .....	0	795875
<b>10</b> Interest on line 9 using prior year's actual return of <u>6.16</u> % .....	0	49026
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Present value of excess contributions (line 38a from prior year) .....		1861508
<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.63</u> % .....		1741
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		113051
<b>c</b> Total available at beginning of current plan year to add to prefunding balance.....		1976300
<b>d</b> Portion of (c) to be added to prefunding balance .....		1976300
<b>12</b> Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	2821201

<b>Part III Funding Percentages</b>		
<b>14</b> Funding target attainment percentage.....	<b>14</b>	87.18 %
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	87.18 %
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	<b>16</b>	84.47 %
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/13/2015	305463				
12/16/2015	750000				
03/23/2016	750000				
07/12/2016	750000				
09/12/2016	1802190				
			<b>Totals ►</b>	<b>18(b)</b>	4357653
				<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date.....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	3995761
<b>20</b> Quarterly contributions and liquidity shortfalls:		
<b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6) .....	<b>31a</b>	609278	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	3926217	1094068	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	<b>34</b>	1703346	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....	0	2050836	2050836
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	3995761	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36) .....	<b>38a</b>	3995761	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	1703346	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years.....	<b>40</b>	0	

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

<b>41</b> If an election was made to use PRA 2010 funding relief for this plan:			
<b>a</b> Schedule elected .....	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
<b>b</b> Eligible plan year(s) for which the election in line 41a was made .....	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
<b>42</b> Amount of acceleration adjustment .....	<b>42</b>		
<b>43</b> Excess installment acceleration amount to be carried over to future plan years .....	<b>43</b>		

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

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

<b>A</b> Name of plan RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.	<b>B</b> Three-digit plan number (PN) ▶ 003
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 UNISEA, INC.	<b>D</b> Employer Identification Number (EIN) 91-0917126

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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**(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 FINANCIAL ADVISORS, INC.

52-1523364

(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?
27 50	INVESTMENT ADVISOR	15631	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 50 64	CONTRACT ADMINISTRATOR	2820	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

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

<b>A</b> Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.</u>	<b>B</b> Three-digit plan number (PN) <b>►</b> <u>003</u>	
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>UNISEA, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>91-0917126</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE III SA-R6</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-022</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>218470</u>	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EM MKT SEP ACCT-I4</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-013</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>791563</u>	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP VALUE SEP ACCT-R6</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-019</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>654341</u>	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SA-I5</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-027</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1467500</u>	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN CORE PLUS BOND SEP ACT-I5</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-005</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1029371</u>	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&amp;P 500 INDEX SA-Z</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-016</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8035152</u>	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&amp;P 600 INDEX SA-Z</u>			
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
<b>c</b> EIN-PN <u>42-0127290-028</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>243573</u>	

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-Z		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-023	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 652707
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-I2		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-026	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 218186
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-I2		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-070	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 217216
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-I2		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-066	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1416434
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-I2		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-096	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 217051
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT-I2		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-101	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 277031
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LDI LONG DURATION SA-I3		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-104	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3739136
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL OVERSEAS SA-I2		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-116	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3261106
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL EQUITY INCOME SA-I3		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-120	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 654220
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL BOND MKT INDEX SA-Z		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
<b>c</b> EIN-PN 42-0127290-122	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 315540

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRINCIPAL DIV REAL ASSET SA-I3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

<b>c</b> EIN-PN <b>42-0127290-123</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>1355741</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LDI SHORT DUR SEP ACCT-I3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

<b>c</b> EIN-PN <b>42-0127290-127</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>166320</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LDI INTRM DUR SEP ACCT-I3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

<b>c</b> EIN-PN <b>42-0127290-128</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>610468</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LDI EXT DUR SEP ACCT-I3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

<b>c</b> EIN-PN <b>42-0127290-129</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>1116042</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN GLOBAL MULTI-STR SA-I3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

<b>c</b> EIN-PN <b>42-0127290-132</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>441861</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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  
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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

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>► File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2015</b>  <b>This Form is Open to Public Inspection</b>
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>		
<b>A</b> Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.</u>		<b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>UNISEA, INC.</u>		<b>D</b> Employer Identification Number (EIN) <u>91-0917126</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
<b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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.				
	<b>Assets</b>			
<b>a</b>	Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b>	Receivables (less allowance for doubtful accounts):			
	<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	2250000	3302190
	<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
	<b>(3)</b> Other.....	<b>1b(3)</b>		
<b>c</b>	General investments:			
	<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
	<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>		
	<b>(3)</b> Corporate debt instruments (other than employer securities):			
	<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
	<b>(B)</b> All other.....	<b>1c(3)(B)</b>		
	<b>(4)</b> Corporate stocks (other than employer securities):			
	<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
	<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
	<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
	<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
	<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
	<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
	<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>		
	<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	28201126	27099030
	<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
	<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
	<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>		
	<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
	<b>(15)</b> Other .....	<b>1c(15)</b>		

**1d** Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	30451126	30401220

**Liabilities**

<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>		
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	0	0

**Net Assets**

<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	30451126	30401220
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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
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	4357653	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		4357653
<b>b Earnings on investments:</b>			
(1) Interest:			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
(2) Dividends: <b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(3) Rents .....	<b>2b(3)</b>		
(4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		0
(5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		16211
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		4373864

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	4099856	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		4099856
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses: (1) Professional fees .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Investment advisory and management fees .....	<b>2i(3)</b>		
(4) Other .....	<b>2i(4)</b>	323914	
(5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....	<b>2i(5)</b>		323914
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		4423770

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-49906
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: CLARK NUBER P.S.

(2) EIN: 91-1194016

**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
<b>a</b> 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.) .....		X		
<b>b</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.) .....		X		

	Yes	No	N/A	Amount
<b>c</b> 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		
<b>d</b> 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		
<b>e</b> Was this plan covered by a fidelity bond?	X			500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
<b>g</b> 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		
<b>h</b> 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		
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
<b>j</b> 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			
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X		
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				
<b>n</b> 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.				
<b>o</b> Did the plan trust incur unrelated business taxable income?				
<b>p</b> 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

<b>SCHEDULE R</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Retirement Plan Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2015</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

<b>A</b> Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>UNISEA, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>91-0917126</u>

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	
<b>2</b> 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.		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	<b>3</b>	<u>218</u>

<b>Part II</b>	<b>Funding Information</b> (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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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
<b>5</b> 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.		
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>		
<b>c</b> 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).....	<b>6c</b>		
If you completed line 6c, skip lines 8 and 9.			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> 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. ....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input checked="" type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (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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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

<b>14</b>	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	<b>a</b> The current year .....	<b>14a</b>	
	<b>b</b> The plan year immediately preceding the current plan year .....	<b>14b</b>	
	<b>c</b> The second preceding plan year .....	<b>14c</b>	
<b>15</b>	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:		
	<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
	<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	
<b>16</b>	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
	<b>b</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 .....	<b>16b</b>	
<b>17</b>	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. .... <input type="checkbox"/>		

<b>Part VI</b>	<b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b>
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<b>18</b>	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 ..... <input type="checkbox"/>
<b>19</b>	If the total number of participants is 1,000 or more, complete lines (a) through (c)
	<b>a</b> Enter the percentage of plan assets held as: Stock: <u>63</u> % Investment-Grade Debt: <u>27</u> % High-Yield Debt: <u>2</u> % Real Estate: <u>5</u> % Other: <u>3</u> %
	<b>b</b> Provide the average duration of the combined investment-grade and high-yield debt: <input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input checked="" type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more
	<b>c</b> What duration measure was used to calculate line 19(b)? <input checked="" type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify):

<b>Part VII</b>	<b>IRS Compliance Questions</b>
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<b>20a</b> Is the plan a 401(k) plan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>20b</b> 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)? .....	<input type="checkbox"/> Design-based safe harbor method	<input type="checkbox"/> ADP/ACP test
<b>20c</b> 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))? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>21a</b> Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): .....	<input type="checkbox"/> Ratio percentage test	<input type="checkbox"/> Average benefit test
<b>21b</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>22a</b> Has the plan been timely amended for all required tax law changes? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> N/A
<b>22b</b> 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).		
<b>22c</b> 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 _____.		
<b>22d</b> 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 ____/____/____.		
<b>23</b> 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)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

Financial Statements

For the Years Ended December 31, 2015 and 2014

## Table of Contents

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## **Independent Auditor's Report**

**To the Retirement Committee**  
**Retirement Plan for Employees of UniSea, Inc.**  
**Redmond, Washington**

### **REPORT ON THE FINANCIAL STATEMENTS**

We were engaged to audit the accompanying financial statements of the Retirement Plan for Employees of UniSea, Inc. (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on conducting the 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Principal Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2015 and 2014 that the information provided to the plan administrator by the custodian is complete and accurate.



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**Disclaimer of Opinion**

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

**Other Matter**

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as listed in the accompanying table of contents, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of 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 supplementary 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 supplementary information, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Certified Public Accountants  
October 11, 2016

**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

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

---

	<u>2015</u>	<u>2014</u>
<b>Assets:</b>		
Investments, at fair value-		
Pooled separate accounts	<u>\$ 27,099,030</u>	<u>\$ 28,201,126</u>
Total investments, at fair value	27,099,030	28,201,126
Contributions receivable	<u>3,302,190</u>	<u>2,250,000</u>
<b>Net Assets Available for Benefits</b>	<u><b>\$ 30,401,220</b></u>	<u><b>\$ 30,451,126</b></u>

See accompanying notes.

# RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.

## Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2015 and 2014

	2015	2014
<b>Additions:</b>		
Employer contributions	\$ 4,357,653	\$ 3,000,000
Net appreciation in fair value of investments	16,211	1,625,683
<b>Total Additions</b>	<b>4,373,864</b>	<b>4,625,683</b>
<b>Deductions:</b>		
Benefits paid to participants	4,099,856	3,175,985
Administrative expenses	323,914	15,306
<b>Total Deductions</b>	<b>4,423,770</b>	<b>3,191,291</b>
<b>Net (Decrease) Increase in Net Assets Available for Benefits</b>	<b>(49,906)</b>	<b>1,434,392</b>
<b>Net Assets Available for Benefits:</b>		
Beginning of year	30,451,126	29,016,734
<b>End of Year</b>	<b>\$ 30,401,220</b>	<b>\$ 30,451,126</b>

See accompanying notes.

## RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.

### Notes to Financial Statements For the Years Ended December 31, 2015 and 2014

---

#### Note 1 - Description of the Plan

The following description of the Retirement Plan for Employees of UniSea, Inc. (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

**General** - The Plan is a noncontributory defined benefit pension plan covering primarily all eligible employees of participating employers, except for collective bargaining employees, nonresident aliens, leased employees, reclassified employees and employees of UniSea Foods, Inc. after December 31, 1999. Participating employers are UniSea, Inc. (the Company), a branch of Fishking Processors, Inc. (formerly, UniSea Foods, Inc.) and Dutch Harbor Seafoods, Ltd (DHSF). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

As of August 31, 1998, the Company sold all of the outstanding common stock of UniSea Foods, Inc. to Fishking Processors, Inc., a majority-owned subsidiary of Nippon Suisan (U.S.A), Inc. Both the Company and Nippon Suisan (U.S.A.), Inc. are wholly-owned by Nippon Suisan Kaisha, Ltd., a Japanese corporation. The employees of UniSea Foods, Inc. continue as participants in the Plan. Employer contributions to be made after August 31, 1998 relating to these employees will be paid by UniSea Foods, Inc. Effective December 31, 1999, assets of the Plan pertaining to the employees of UniSea Foods, Inc. were frozen. UniSea Foods, Inc. employees will not earn any additional benefits under the Plan for services rendered subsequent to the effective date, and their current accrued benefits will not be adjusted for any changes in compensation subsequent to that date. Active employees of UniSea Foods, Inc. on or after December 31, 1999, with credited benefits will be 100% vested in their earned benefits.

On October 10, 2002, the Plan was amended to fully vest the employees of DHSF who completed an hour of service on or after January 1, 2001. Also amended, for any employee of DHSF, a year of benefit service is credited for each plan year commencing on or after January 1, 2001, in which an employee is credited with at least 800 hours of service (previously 1,000 hours of service). DHSF ceased operations and terminated its participation in the Plan effective July 31, 2003. All DHSF benefit obligations and assets were transferred to UniSea, Inc. effective July 31, 2003.

Effective February 15, 2015, the Plan no longer allows new entrants into the Plan and benefit accruals under the Plan were frozen. Compensation received and service earned after February 15, 2015 is not taken into account when determining a participant's accrued benefit.

**Plan Administration** - The Plan is administered by the Retirement Committee of the Company.

**Funding** - The participating employers contribute amounts as is necessary to maintain the Plan on a sound actuarial basis and to meet the minimum funding standard as prescribed by ERISA. The Plan met the ERISA minimum funding requirements in 2015 and 2014. Employees are neither required nor permitted to make contributions to the Plan.

**Pension Benefits** - A participant's normal retirement benefit begins when a participant reaches age 65. The monthly pension benefit is equal to 2% of the participant's average monthly compensation, determined according to the highest five consecutive annual compensation periods, multiplied by the participant's years of benefit service, not to exceed 15 years.

**Vesting** - Vesting becomes complete after 5 years of service, and at age 65 with any amount of service. The Plan has early retirement options, various options as to the form and timing of benefit payments, and provisions for death benefits.

## RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.

### Notes to Financial Statements For the Years Ended December 31, 2015 and 2014

---

#### Note 2 - Summary of Accounting Policies

**Basis of Accounting** - The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

**Use of Estimates** - The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition** - Pooled separate accounts are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Payment of Benefits** - Benefit payments to participants are recognized when paid.

**Investment and Administrative Expenses** - The Plan's investments are subject to fees based on a percentage of invested assets. All such fees are charged directly against the investment performance and, therefore, are not separately disclosed in the accompanying financial statements. The Company pays the Plan's administrative expenses, except for certain recordkeeping fees, which are paid by the Plan. During 2015, PBGC premiums were paid by the Plan.

**Recently Adopted Accounting Standards** - In May 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2015-07, which removes 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. In July 2015, the FASB issued ASU No. 2015-12, which eliminates the requirement to disclose individual investments that represent 5% or more of net assets available for benefits and simplifies certain investment disclosures. Management has elected to adopt both standards effective December 31, 2015. The new guidance has been applied retrospectively and had no impact to the Plan's net assets available for benefits.

**Subsequent Events** - The Plan's management has evaluated subsequent events through October 11, 2016, the date on which the Plan's financial statements were available to be issued.

#### Note 3 - Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to service employees have rendered through the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' number of years of service and average compensation. Benefits payable under all circumstances (retirement, death, and termination of employment) are included, to the extent they are deemed attributable to employees' services rendered to the valuation date.

## RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.

### Notes to Financial Statements

For the Years Ended December 31, 2015 and 2014

#### Note 3 - Continued

The actuarial present value of accumulated plan benefits is determined by actuaries from Milliman and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts of interest) and the probability of payment (by means of decrements such as death, withdrawal, or retirement) between the valuation date and the expected date of payment.

Accumulated plan benefits and net assets available for benefits as of December 31, 2014, is as follows:

Actuarial present value of accumulated plan benefits-	
Vested benefits:	
Retired participants or beneficiaries currently receiving benefits	\$ 3,627,165
Active or terminated employees not currently receiving benefits	<u>29,823,037</u>
Total vested benefits	33,450,202
Nonvested benefits	<u>1,483,100</u>
Total actuarial present value of accumulated plan benefits	34,933,302
Net assets available for benefits	<u>30,451,126</u>
<b>Excess of Actuarial Present Value of Accumulated Plan Benefits Over Net Assets Available For Benefits</b>	<b><u>\$ 4,482,176</u></b>

Changes in accumulated plan benefits from the prior year are as follows:

Actuarial present value of accumulated plan benefits at December 31, 2013	\$ 28,537,518
Increase (decrease) attributable to-	
Reduction in discount period	2,023,368
Benefits accumulated	2,085,061
Benefit payments	(3,175,985)
Change in actuarial assumptions	4,790,084
Actuarial loss	<u>673,256</u>
Net increase	<u>6,395,784</u>
<b>Actuarial Present Value of Accumulated Plan Benefits at December 31, 2014</b>	<b><u>\$ 34,933,302</u></b>

## RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.

### Notes to Financial Statements For the Years Ended December 31, 2015 and 2014

---

#### Note 3 - Continued

The significant actuarial assumptions used in the valuation as of December 31, 2014, are as follows:

Interest Rates:	6.5% per year (adopted 12/31/14)
Mortality Basis:	RP-2014 Employee and Healthy Annuitant Mortality Tables, sex-distinct, projected on a generational basis using mortality improvement Scale MP-2014 (adopted 12/31/14).
Retirement Age:	Weighted average age of 62 years.

The interest rate used to discount the obligation as of December 31, 2014 was 6.5%. Changes to actuarial assumptions since the December 31, 2013 valuation increased the obligation by approximately \$4.8 million. Assumption changes include lowering the interest rate from 7.5% to 6.5% and adopting new mortality tables. These actuarial assumptions are based on the assumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computation of the actuarial present value of accumulated plan benefits was made as of January 1, 2015. Had the valuation been performed as of December 31, 2014, there would be no material differences.

#### Note 4 - Fair Value Measurements

U.S. GAAP provides the 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 as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

Level 3 - Unobservable inputs that are significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based upon 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.

The valuation methodologies used by the Plan may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan's management 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.

# RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.

## Notes to Financial Statements

For the Years Ended December 31, 2015 and 2014

### Note 4 - Continued

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Pooled Separate Accounts - Participation units in the pooled separate accounts are valued using the net asset value (NAV) as determined by Principal based on the valuation of the underlying investments at the end of the year by reference to quoted market prices. If the underlying investments have no readily available market, then the fair value is determined by Principal using methodologies allowed by U.S. GAAP. The Plan's pooled separate accounts can be redeemed daily and there is a one day redemption notice period. The U.S. Property account has had withdrawal restrictions as recently as March of 2011; however, no restrictions were in place at December 31, 2015 or 2014. There were no unfunded commitments as of December 31, 2015 or 2014.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	Fair Value Measurements as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Investments measured at NAV <sup>(a)</sup>				27,099,030
<b>Total Investments at Fair Value</b>				<b>\$ 27,099,030</b>

	Fair Value Measurements as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Investments measured at NAV <sup>(a)</sup>				28,201,126
<b>Total Investments at Fair Value</b>				<b>\$ 28,201,126</b>

- (a) In accordance with Subtopic 820-10, investments that were measured at fair value using the NAV per share (or its equivalent) practical expedient 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.

## **RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

### **Notes to Financial Statements**

**For the Years Ended December 31, 2015 and 2014**

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#### **Note 5 - Information Certified by the Custodian**

The plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Under this provision of ERISA, certain information certified by a qualifying institution need not be subjected to independent audits. The plan administrator has obtained certifications from Principal Life Insurance Company, the custodian, that the following information included in the Plan's financial statements and supplementary information is complete and accurate:

- Fair value of investments as of December 31, 2015 and 2014;
- Investment income earned for the years ended December 31, 2015 and 2014; and
- Investment transactions for the years ended December 31, 2015 and 2014.

#### **Note 6 - Plan Termination**

Although they have not expressed any intention to do so, the participating employers have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan terminates, the accrued benefit, to the extent funded for each participant, will become fully vested and nonforfeitable.

Should the Plan terminate at some time in the future, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all. Benefits guaranteed by the PBGC and the priority order of participants' claims to the Plan's net assets upon termination are listed in the Plan's Summary Plan Description.

#### **Note 7 - Risks and Uncertainties**

Plan assets are invested in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risk. 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 changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

#### **Note 8 - Income Tax Status**

The Plan obtained its latest determination letter on July 19, 2012, in which the Internal Revenue Service (IRS) states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. The Plan is subject to audits by the IRS; however, there are currently no audits for any tax periods in progress.

**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

**Notes to Financial Statements  
For the Years Ended December 31, 2015 and 2014**

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**Note 9 - Party-in-Interest Transactions**

Plan investments are units of pooled separate accounts managed by the Plan's custodian. Therefore, these transactions and fees paid from the Plan to the custodian qualify as party-in-interest transactions under ERISA.

## **SUPPLEMENTARY INFORMATION**

**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

**Attachment to Form 5500, Schedule H, Line 4(i)  
Schedule of Assets Held as of December 31, 2015**

**Employer:** UniSea, Inc.

**EIN:** 91-0917126

**Plan No.:** 003

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
<b>Pooled Separate Accounts:</b>				
*	Principal Life Insurance Company	Large Cap S&P 500 Index	\$ 7,303,296	\$ 8,035,153
*	Principal Life Insurance Company	LDI Long Duration	3,759,826	3,739,136
*	Principal Life Insurance Company	Overseas	2,986,600	3,261,106
*	Principal Life Insurance Company	U.S. Property	958,736	1,467,500
*	Principal Life Insurance Company	Large Cap Growth I	861,271	1,416,434
*	Principal Life Insurance Company	Diversified Real Assets	1,400,992	1,355,741
*	Principal Life Insurance Company	LDI Ext Duration	1,110,310	1,116,042
*	Principal Life Insurance Company	Core Plus Bond Separate	902,361	1,029,371
*	Principal Life Insurance Company	International Emerging Markets	814,159	791,563
*	Principal Life Insurance Company	Large Cap Value	466,976	654,341
*	Principal Life Insurance Company	Equity Income	441,261	654,220
*	Principal Life Insurance Company	Mid Cap S&P 400 Index	672,414	652,707
*	Principal Life Insurance Company	LDI Intermediate Duration	612,058	610,468
*	Principal Life Insurance Company	Global Multi Strategy	433,750	441,861
*	Principal Life Insurance Company	Bond Market Index	311,189	315,540
*	Principal Life Insurance Company	High Yield I	214,319	277,031
*	Principal Life Insurance Company	Small Cap S&P 600 Index	252,692	243,573
*	Principal Life Insurance Company	Mid Cap Value III	139,133	218,470
*	Principal Life Insurance Company	Mid Cap Growth III	147,644	218,186
*	Principal Life Insurance Company	Small Cap Growth I	138,328	217,216
*	Principal Life Insurance Company	Small Cap Value II	139,507	217,051
*	Principal Life Insurance Company	LDI Short Duration	166,529	166,320
<b>Total</b>			<b>\$ 24,233,351</b>	<b>\$ 27,099,030</b>

\* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditor's report.

**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

**Attachment to Form 5500, Schedule H, Line 4(j)**

**Schedule of Reportable Transactions for the Year Ended December 31, 2015**

**Employer:** UniSea, Inc.

**EIN:** 91-0917126

**Plan No.:** 003

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
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Category (iii) - Series of Transactions in Excess of 5% of Plan Assets

* Principal	Principal Bond Market Index	5	\$ 649,408		\$ 649,408	\$ 649,408	
* Principal	Principal Bond Market Index	90		\$ 1,827,580	\$ 1,812,117	\$ 1,827,580	\$ 15,463
* Principal	Principal Core Plus Bond I	5	\$ 1,968,761		\$ 1,968,761	\$ 1,968,761	
* Principal	Principal Core Plus Bond I	91		\$ 5,383,880	\$ 5,350,923	\$ 5,383,880	\$ 32,957
* Principal	LDI Long Duration	3	\$ 3,799,531		\$ 3,799,531	\$ 3,799,531	
* Principal	LDI Long Duration	2		\$ 39,370	\$ 39,704	\$ 39,370	\$ (334)
* Principal	Equity Income	4	\$ 186,549		\$ 186,549	\$ 186,549	
* Principal	Equity Income	3		\$ 1,595,674	\$ 1,044,986	\$ 1,595,674	\$ 550,688
* Principal	Large Cap S&P 500 Index	7	\$ 6,298,957		\$ 6,298,957	\$ 6,298,957	
* Principal	Large Cap S&P 500 Index	1		\$ 166,028	\$ 104,286	\$ 166,028	\$ 61,742
* Principal	Large Cap Value	4	\$ 183,993		\$ 183,993	\$ 183,993	
* Principal	Large Cap Value	3		\$ 1,638,389	\$ 1,147,139	\$ 1,638,389	\$ 491,250
* Principal	Large Cap Growth	4	\$ 370,542		\$ 370,542	\$ 370,542	
* Principal	Large Cap Growth	3		\$ 3,548,113	\$ 2,119,823	\$ 3,548,113	\$ 1,428,290

There were no Category (i), (ii) or (iv) reportable transactions during the year ended December 31, 2015.

Columns (e) and (f) have not been presented because this information is not applicable.

\* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditor's report.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Line 19 – Discounted Employer Contributions

## Exhibit 9

### Employer Contributions for Prior Plan Year

The employer contributions for the prior plan year ending December 31, 2015 were paid or are payable on the dates and in the amounts shown below. The prior plan year's Effective Interest Rate of 6.43% per year is used to discount contributions back to January 1, 2015. Contributions (or portions of contributions) made after the due date for a quarterly required contribution are penalized an additional 5% per year during the late period. Contributions made solely to avoid the application of benefit restrictions cannot be considered in determining excess contributions.

<b>Date</b>	<b>Contribution Amount</b>	<b>Discounted Value as of 1/1/2015 Without Penalty</b>	<b>Penalty Amount</b>	<b>Discounted Value as of 1/1/2015 With Penalty</b>
October 13, 2015	\$305,463	\$290,955	\$0	\$290,955
December 16, 2015	750,000	706,616	0	706,616
March 23, 2016	750,000	694,918	0	694,918
July 12, 2016	750,000	681,908	0	681,908
September 12, 2016	1,802,190	1,621,364	0	1,621,364
<b>Total</b>	<b>\$4,357,653</b>	<b>\$3,995,761</b>	<b>\$0</b>	<b>\$3,995,761</b>

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
 Schedule SB, Line 22 – Description of Weighted Average Retirement Age

## Weighted Average Retirement Age

The weighted average retirement age for active participants is 62. This equals the sum, over all retirement ages, of the retirement age multiplied by the probability of retiring at that age, as shown below.

(a)  Possible Retirement Age "r"	(b)  Assumed Rate of Retirement at Age "r"	(c)  Probability of Person Age 55 Still Working at "r"	(d)  (b) x (c) = Probability of Person Age 55 Retiring at "r"	(e)  (a) x (d) = Component of Weighted Average Retirement Age
55	0.060	1.000	0.060	3.300
56	0.060	0.940	0.056	3.158
57	0.060	0.884	0.053	3.022
58	0.060	0.831	0.050	2.890
59	0.060	0.781	0.047	2.764
60	0.100	0.734	0.073	4.403
61	0.100	0.661	0.066	4.029
62	0.100	0.594	0.059	3.686
63	0.100	0.535	0.054	3.371
64	0.150	0.482	0.072	4.623
65	1.000	0.409	0.409	26.604
Weighted Average Retirement Age:				61.850
Rounded to Nearest Age:				62

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the Plan's existence until the last payment has been made to the last participant. A plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the Plan will be adequately and systematically funded and accounted for. Annual contributions and accounting expense are also affected by the "asset valuation method" (as well as the plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

### Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements and the FASB ASC Topic 960 values is the unit credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits.

The actuarial cost method used for determining the Plan Sponsor's FASB ASC Topic 715 accounting requirements is the projected unit credit method. Under this method, a projected benefit is determined at each active participant's assumed retirement age assuming future compensation increases. The Plan's normal cost is the sum of the present value of the portion of each active participant's projected benefit attributable to the current year of service. The Plan's accrued liability is the sum of (a) the present value of the portion of each active participant's projected benefit attributable to all prior years of service plus (b) the present value of each inactive participant's benefits.

### Asset Valuation Method

The Actuarial Value of Assets used for determining the Plan's ERISA funding requirements is based on the permitted three-year asset smoothing as defined under IRS Notice 2009-22 (adopted January 1, 2009). Under this method, the Actuarial Value of Assets equals the Adjusted Market Value of Assets minus one-third and two-thirds, respectively, of the investment gain or loss for each of the two immediately preceding plan years, but it must be within 90% to 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 6.50% per year effective January 1, 2015, previously 7.50% per year) or the applicable statutory interest rate for the year.

The Market-Related Value of Plan Assets used for determining the Plan Sponsor's FASB ASC Topic 715 accounting requirements is equal to market value (without inclusion of any receivable contributions).

### Changes in Actuarial Methods since Prior Valuation

None.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

## ECONOMIC ASSUMPTIONS

### Interest Rates

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election. The PBGC interest rates are based on the Plan Sponsor's elected method for determining the premium funding target.

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0-5 years)	4.72%	1.15%	1.48%
Segment 2 (5-20 years)	6.11%	4.06%	3.77%
Segment 3 (20+ years)	6.81%	5.15%	4.79%
Effective Interest Rate	6.43%	4.63%	N/A

- **ERISA minimum funding:** 24-month average segment rates, using a four-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor (adopted January 1, 2010).
- **Maximum deductible:** 24-month average segment rates, using a four-month lookback period, but not adjusted to reflect segment rate stabilization (adopted January 1, 2010).
- **PBGC premium:** Spot segment rates for the month preceding the valuation date, but not adjusted to reflect segment rate stabilization. The standard method is used for the PBGC variable rate premium calculation (adopted January 1, 2014).
- **FASB ASC Topic 715:** 4.20% per year (adopted January 1, 2015). This discount rate represents the theoretical rate at which the liabilities could be settled in the bond market as of January 1, 2015. It is based on the Milliman Bond Matching Model as described in the actuary's letter dated January 16, 2015.
- **FASB ASC Topic 960:** 6.50% per year (adopted January 1, 2015). This represents the expected long-term geometric mean return on assets based on the Plan's investment policy and asset allocation, and the actuary's capital market expectations.

### Lump-Sum Interest Rates

- **Funding:** Same as funding segment rates described above (adopted January 1, 2010).
- **FASB ASC Topic 715 and 960:** 4.40% per year (adopted January 1, 2015). This represents the current statutory effective interest rate for benefits expected to be distributed in a lump sum.

### Asset Returns

- **ERISA minimum funding and maximum deductible:** 6.50% per year (adopted January 1, 2015). This represents the expected long-term geometric mean return on assets based on the Plan's investment policy and asset allocation, and the actuary's capital market expectations.
- **FASB ASC Topic 715:** 7.00% per year (adopted January 1, 2015). This represents the expected long-term arithmetic mean return on assets based on the Plan's investment policy and asset allocation, and the Plan Sponsor's capital market expectations.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Part V – Statement of Actuarial Assumptions / Methods
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## Compensation Increases

Not applicable. (Benefit accruals are frozen effective February 15, 2015.)

## Inflation

2.3% per year (adopted January 1, 2015). This is based on the actuary's capital market expectations.

## Postretirement Benefit Increases

None. (The Plan does not provide for automatic postretirement benefit increases.)

## Maximum Benefit and Annual Compensation Limitation Increases

Not applicable. (Benefit accruals are frozen effective February 15, 2015.)

## Administrative Expenses

An allowance of \$320,768 for administrative expenses has been included in the target normal cost, reflecting the actual administrative expenses paid from the Plan's trust during the previous year, and the estimated PBGC premium for the current year (adopted January 1, 2009 and updated annually).

## DEMOGRAPHIC ASSUMPTIONS

Except where noted, all demographic assumptions are based on the actuary's judgment and continual review of experience.

### Mortality

- **ERISA minimum funding, maximum deductible, and PBGC premium:** The mortality assumption is based on IRS and PBGC regulations (adopted January 1, 2008 and updated annually).

RP-2000 Non-Annuitant and Annuitant Mortality Tables, sex-distinct, projected on a static basis for 15 years and 7 years from the valuation date, respectively, using mortality improvement Scale AA, as prescribed by IRC Section 430(h)(3)(A) for IRS funding requirements.

- **FASB ASC Topic 715 and 960:** The mortality assumption is based on the RP-2014 and MP-2014 tables published by the Society of Actuaries in October 2014 (adopted January 1, 2015).

RP-2014 Employee and Healthy Annuitant Mortality Tables, sex-distinct, projected on a generational basis using mortality improvement Scale MP-2014.

### Lump-Sum Mortality Basis

Statutory lump-sum mortality table for the current year (adopted January 1, 2008 and updated annually).

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
 Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

## Retirement

The retirement assumption is based on the actuary's 2015 demographic experience study. Annual rates are shown below for active and terminated vested participants who are eligible to retire (adopted January 1, 2015).

Age	Retirement Rate
55-59	6.0%
60-63	10.0
64	15.0
65	100.0

## Retirement Rates after Leaving Active Participation

Based on the table of retirement rates shown above.

## Termination

The termination assumption is based on the actuary's 2015 demographic experience study. Annual rates are shown below (adopted January 1, 2015).\*

Years of Service	Termination Rate
1	22.0%
2	20.0
3	15.0
4	14.0
5	13.0
6	12.0
7	11.0
8	10.0
9	9.0
10	8.0
11	7.0
12 or more	6.0

\* Seasonal employees are assumed to be active as long as they complete 1,000 hours per year.

## Disability

Not applicable. (The Plan does not provide any special benefits for termination due to disability.)

## Form of Payment

The form of payment assumptions are as follows (adopted January 1, 2013):

- Active participants are assumed to elect a lump-sum distribution upon retirement prior to age 65.
- Active participants are assumed to elect a life annuity upon retirement at age 65 or later.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Part V – Statement of Actuarial Assumptions / Methods
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- Terminated vested participants who have not cashed out are assumed to elect a life annuity upon retirement at age 55 or later.

(All optional forms are actuarially equivalent to the Plan's normal form of payment.)

### Marital Characteristics

- **For participants not in pay status:** 100% of participants are assumed to be married to a spouse of the opposite sex. Males are assumed to be three years older than females.
- **For participants in pay status:** Actual birth dates of spouses are included in the census data, where relevant.

### Benefits Not Valued

None.

### Special Data Adjustments

None.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Summary of Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the Plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

## Definitions

**Accrued Benefit:** A monthly benefit equal to 2% of a participant's average monthly compensation, multiplied by years of benefit service (up to a maximum of 15 years).

**Actuarially Equivalent:** Equality in value such that the present value of the amount under any form of payment is essentially the same as the present value of the amount under the normal form of annuity payment for single participants. For purposes other than determining lump-sum amounts, Actuarially Equivalent factors are based on the 1984 Unisex Pension Mortality Table (with ages set back three years for joint annuitants) and a 6% interest rate. For purposes of determining lump-sum amounts, Actuarially Equivalent factors are based on the applicable mortality table specified in IRS Notice 2008-85 for the plan year of distribution and the statutory three-tier segment interest rates in effect for the second month prior to the month of distribution.

**Average Monthly Compensation:** The average monthly compensation during the highest five consecutive years of the employee's earnings prior to the applicable benefit accrual freeze date. Plan compensation is restricted to the statutory compensation limit.

**Benefit Service:** A plan year during which an employee has at least 1,000 hours of service.

For UniSea, Inc., no service after February 15, 2015 is recognized for benefit accrual purposes.

For UniSea Foods (K&P Seafood), no service after December 31, 1999 is recognized for benefit accrual purposes.

For Dutch Harbor Seafoods, Ltd., a year of service was credited for 2001 based upon 800 hours of service.

### Employers:

Active: UniSea, Inc. (frozen effective February 15, 2015).

Frozen: UniSea Foods (K&P Seafood).

Terminated: Dutch Harbor Seafoods, Ltd.

**Plan Effective Date:** January 1, 1985, as amended through January 1, 2015.

**Plan Year:** The 12-month period beginning January 1 and ending December 31.

**Vesting Service:** A plan year during which an employee has at least 1,000 hours of service.

## Eligibility for Participation

All employees, subject to the following:

An eligible employee will become an active participant on the later of January 1, 1985 or the first day of the month coinciding with or next following the date the following requirements have been fulfilled:

- a. The 18th birthday has been attained; and
- b. A 12-month period has been completed in which 1,000 hours of service have been completed.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Summary of Plan Provisions

## Normal Retirement

**Normal Retirement Date:** The first day of the month coincident with or next following attainment of age 65.

**Normal Retirement Benefit:** The Accrued Benefit.

## Late Retirement

**Late Retirement Date:** The first day of the month following the date of termination of service if it occurs after the Normal Retirement Date.

**Late Retirement Benefit:** The greater of (i) the Accrued Benefit determined as of the Late Retirement Date, or (ii) the Accrued Benefit determined as of the Normal Retirement Date (or the first day of any plan year following the Normal Retirement Date), and actuarially increased to the Late Retirement Date.

## Early Retirement

**Early Retirement Date:** The first day of any month coincident with or next following completion of five years of service.

**Early Retirement Benefit:** The Accrued Benefit, reduced by 1/180 for each of the first 60 months and by 1/360 for each of the next 60 months and actuarially thereafter for the period which the Early Retirement Date precedes the Normal Retirement Date.

## Vested Termination

**Vested Percent:** 100% following completion of five years of service. Full vesting if employed at age 65 (or later). For UniSea Foods (K&P Seafood), 100% vesting as of December 31, 1999, due to benefit freeze. For Dutch Harbor Seafoods, Ltd., 100% vesting during 2001, due to partial plan termination.

**Vested Termination Benefit:** For vested participants, the Accrued Benefit deferred to the Normal Retirement Date (or a reduced benefit as of any Early Retirement Date).

## Death Benefit

The spouse of a married participant who, prior to death, is eligible for retirement will be entitled to a benefit equal to the amount such spouse would have received if the participant had retired the day before his or her death with the joint and 50% survivor annuity in effect.

## Disability

If a participant becomes disabled, he will be eligible for a benefit following the completion of five years of service. The benefit will be determined in the same manner as for early retirement, except service will include any period of disability.

## Forms of Payment

**Normal Forms:** Life annuity, if single, Actuarially Equivalent joint and 50% survivor annuity (with spouse), if married.

**Optional Forms:** Life annuity; Actuarially Equivalent life annuity with 10 years certain; Actuarially Equivalent joint and 50%, 75%, or 100% survivor annuity (with spouse); lump-sum payment.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Part V – Summary of Plan Provisions
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### Changes in Plan Provisions since Prior Valuation

On December 31, 2014, the Plan was amended to freeze all benefit accruals effective February 15, 2015.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Line 24 – Change in Actuarial Assumptions
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## Changes in Actuarial Assumptions since Prior Valuation

- **Interest rates for ERISA minimum funding:** Effective January 1, 2015, the interest rates used to determine the minimum funding requirements were updated based on the applicable 24-month average segment rates with a four-month lookback from the valuation date, adjusted to reflect the applicable segment rate stabilization corridor. The interest rates were updated to comply with IRS requirements.
- **Interest rates for maximum deductible:** Effective January 1, 2015, the interest rates used for maximum deductible purposes were updated as noted above, but not adjusted to reflect segment rate stabilization. The interest rates were updated to comply with IRS requirements.
- **Interest rates for PBGC premium:** Effective January 1, 2015, the interest rates used for PBGC variable rate premium purposes were updated to the spot segment rates in effect for the month preceding the valuation date. The interest rates were updated to comply with PBGC requirements.
- **Interest rate for FASB ASC Topic 715:** Effective January 1, 2015, the FASB 715 discount rate was changed from 5.05% to 4.20% per year. The discount rate was changed to reflect interest rates currently available on high-quality fixed income investments.
- **Interest rate for FASB ASC Topic 960 and asset return for IRS funding:** Effective January 1, 2015, the FASB 960 interest rate and the asset return for IRS funding were changed from 7.50% to 6.50% per year. The interest rate was changed to reflect the expected long-term geometric mean return on assets based on the Plan's investment policy and asset allocation, and the actuary's capital market expectations.
- **Asset return for FASB ASC Topic 715:** Effective January 1, 2015, the asset return assumption for FASB 715 purposes was changed from 7.50% to 7.00% per year. The rate was changed to reflect the expected long-term arithmetic mean return on assets based on the Plan's investment policy and asset allocation, and the Plan Sponsor's capital market expectations.
- **Lump-sum interest rate for ERISA minimum funding, maximum deductible, and PBGC premium:** Effective January 1, 2015, the lump-sum interest basis was updated to the applicable interest rates used for these purposes as noted above. The lump-sum interest rate basis was updated to comply with IRS and PBGC requirements.
- **Lump-sum interest rate for FASB ASC Topic 715 and 960:** Effective January 1, 2015, the lump-sum interest rate was changed from 5.25% to 4.40% per year. The lump-sum interest rate was changed to reflect the current statutory effective interest rate for benefits expected to be distributed in a lump sum.
- **Mortality for ERISA minimum funding, maximum deductible, and PBGC premium:** Effective January 1, 2015, mortality was updated as prescribed by IRC Section 430(h)(3)(A). The mortality assumption was updated to comply with IRS and PBGC requirements.
- **Mortality for FASB ASC Topic 715 and 960:** Effective January 1, 2015, the mortality assumption was changed to the RP-2014 Employee and Healthy Annuitant Mortality Tables, sex-distinct, projected on a generational basis using mortality improvement Scale MP-2014. The prior assumption was the RP-2000 Non-Annuitant and Annuitant Mortality Tables, sex-distinct, projected on a static basis for 15 years and 7 years from the valuation date, respectively, using mortality improvement Scale AA. The mortality assumption was updated to reflect recent mortality experience published by the Society of Actuaries in October 2014.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Line 24 – Change in Actuarial Assumptions
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- **Lump-sum mortality basis:** Effective January 1, 2015, the lump-sum mortality basis was updated to the current statutory lump-sum mortality table. The lump-sum mortality basis was updated to comply with IRS and PBGC requirements. For FASB purposes, the lump-sum mortality assumption was updated to reflect the current statutory lump-sum mortality basis.
- **Administrative Expenses:** Effective January 1, 2015, the administrative expense load was updated from \$13,891 to \$320,768 to reflect actual administrative expenses paid from the Plan's trust during the previous year, and estimated PBGC premiums for the current year.
- **Retirement:** Effective January 1, 2015, the assumed rates of retirement were updated to better reflect recent and anticipated experience.
- **Termination:** Effective January 1, 2015, the assumed rates of termination were updated to better reflect recent and anticipated experience

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Line 26 – Schedule of Active Participant Data

## Exhibit 34

### Summary of Active Participants by Age and Service

#### Number of Participants by Age and Service Groups

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	23	3	-	-	-	-	-	-	-	26
25-29	-	38	21	-	-	-	-	-	-	-	59
30-34	-	26	12	15	-	-	-	-	-	-	53
35-39	-	37	11	18	6	3	-	-	-	-	75
40-44	-	30	17	10	5	-	-	-	-	-	62
45-49	-	45	27	18	16	5	4	-	-	-	115
50-54	-	40	17	22	23	4	4	3	-	-	113
55-59	-	45	24	21	19	14	5	2	5	-	135
60-64	-	25	24	16	13	5	4	3	3	-	93
65-69	-	15	6	11	4	5	2	-	-	-	43
70&Up	-	4	4	2	1	1	-	-	-	-	12
Total	-	328	166	133	87	37	19	8	8	-	786

#### Average Compensation by Age and Service Groups

Age	Years of Credited Service										Average
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	21,973	*	-	-	-	-	-	-	-	21,909
25-29	-	24,928	36,642	-	-	-	-	-	-	-	29,097
30-34	-	30,358	*	*	-	-	-	-	-	-	34,232
35-39	-	27,254	*	*	*	*	-	-	-	-	36,334
40-44	-	22,611	*	*	*	-	-	-	-	-	31,014
45-49	-	24,262	44,999	*	*	*	*	-	-	-	37,441
50-54	-	21,697	*	31,075	48,016	*	*	*	-	-	37,842
55-59	-	23,586	33,064	30,210	*	*	*	*	*	-	38,573
60-64	-	19,389	30,292	*	*	*	*	*	*	-	34,135
65-69	-	*	*	*	*	*	*	-	-	-	21,315
70&Up	-	*	*	*	*	*	-	-	-	-	*
Average	-	23,681	33,719	34,861	43,409	56,746	*	*	*	-	34,176

\* If there are fewer than 20 participants in a cell, the average compensation is not reported.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
 Schedule SB, Line 32 – Schedule of Amortization Bases

## Exhibit 19

### Shortfall Amortization

The amount needed to amortize the Funding Shortfall to the Applicable Funding Target, in combination with prior Shortfall Amortizations, for the plan year beginning January 1, 2015 is determined below. The net Funding Shortfall for a plan year is amortized in seven level payments. The present value and amortization factors shown below are based on the interest rates for determining the Applicable Funding Target for the current plan year.

1. Present value of remaining prior Shortfall Amortizations

<b>Date Established</b>	<b>Amortization Amount</b>	<b>Years Remaining</b>	<b>Present Value Factor</b>	<b>Present Value</b>
a. January 1, 2010	\$216,816	2	1.95493	\$423,860
b. January 1, 2011	587,916	3	2.86681	1,685,443
c. January 1, 2012	(447,824)	4	3.73760	(1,673,787)
d. January 1, 2013	629,228	5	4.56914	2,875,031
e. January 1, 2014	47,584	6	5.31253	252,791
f. Total	1,033,720			3,563,338

2. Shortfall Amortization for current plan year

a. Applicable Funding Target	30,640,986
b. Actuarial Value of Assets less Prefunding Balance	26,714,769
c. Funding Shortfall [(a) - (b), but not less than \$0]	3,926,217
d. Net Funding Shortfall [if (c) > \$0, (c) - (1f), otherwise n/a]	362,879
e. Amortization factor	6.01312
f. Shortfall Amortization for current plan year [(d) ÷ (e)]	60,348

3. Total Shortfall Amortizations

[(1f) + (2f), but not less than \$0]	\$1,094,068
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**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan  
Actuarial Information**

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

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

OMB No. 1210-0110

**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

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan**

Retirement Plan for Employees of UniSea, Inc.

**B Three-digit**

plan number (PN) ▶

003

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

UniSea, Inc.

**D Employer Identification Number (EIN)**

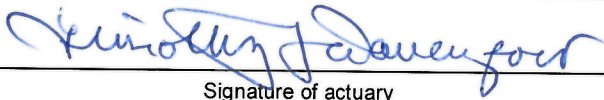
91-0917126

**E Type of plan:** ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2015**2 Assets:****a** Market value..... **2a** 30,393,019**b** Actuarial value..... **2b** 29,535,970**3 Funding target/participant count breakdown**

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment.....	31	3,540,717	3,540,717
<b>b</b> For terminated vested participants.....	416	9,250,494	9,250,494
<b>c</b> For active participants.....	786	16,739,463	17,849,775
<b>d</b> Total.....	1,233	29,530,674	30,640,986

**4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions..... **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... **4b****5** Effective interest rate..... **5** 6.43 %**6** Target normal cost..... **6** 609,278**Statement by Enrolled Actuary**

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

**SIGN  
HERE**

Signature of actuary

Timothy J. Davenport

Type or print name of actuary

Milliman, Inc.

Firm name

1301 Fifth Avenue, Suite 3800

Seattle

WA 98101-2605

Address of the firm

10-13-2016

Date

14-03505

Most recent enrollment number

(206) 624-7940

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2015  
v. 150123

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	2,631,122
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	1,835,247
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	795,875
<b>10</b>	Interest on line 9 using prior year's actual return of <u>6.16%</u> .....	0	49026
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		1861508
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.63%</u> .....		
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		1741
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		113,051
<b>d</b>	Portion of (c) to be added to prefunding balance .....		1976300
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	2821201

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	87.18 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	87.18 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	84.47 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/13/2015	305,463				
12/16/2015	750,000				
03/23/2016	750,000				
07/12/2016	750,000				
09/12/2016	1,802,190				
<b>Totals ▶</b>			<b>18(b)</b>	4,357,653	<b>18(c)</b>
					0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	19a 0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	19b 0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	19c 3,995,761
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>	
<b>b</b>	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>	
<b>c</b>	If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
(4) 4th		
0		

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost****21** Discount rate:**a** Segment rates:1st segment:  
4.72 %2nd segment:  
6.11 %3rd segment:  
6.81 %☐ N/A, full yield curve used**b** Applicable month (enter code) .....**21b**

4

**22** Weighted average retirement age .....**22**

62

**23** Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years .....**28**

0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....**29**

0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....**30**

0

**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) .....**31a**

609,278

**b** Excess assets, if applicable, but not greater than line 31a .....**31b**

0

**32** Amortization installments:**a** Net shortfall amortization installment .....

Outstanding Balance

Installment

3,926,217

1,094,068

**b** Waiver amortization installment .....

0

0

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

1,703,346

Carryover balance

Prefunding balance

Total balance

**35** Balances elected for use to offset funding requirement .....

0

2,050,836

2,050,836

**36** Additional cash requirement (line 34 minus line 35) .....**36**

0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....**37**

3,995,761

**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) .....**38a**

3,995,761

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....**38b**

1,703,346

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....**39**

0

**40** Unpaid minimum required contributions for all years .....**40**

0

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected .....☐ 2 plus 7 years☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made .....☐ 2008☐ 2009☐ 2010☐ 2011**42** Amount of acceleration adjustment .....**42****43** Excess installment acceleration amount to be carried over to future plan years .....**43**

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Line 19 – Discounted Employer Contributions

## Exhibit 9

### Employer Contributions for Prior Plan Year

The employer contributions for the prior plan year ending December 31, 2015 were paid or are payable on the dates and in the amounts shown below. The prior plan year's Effective Interest Rate of 6.43% per year is used to discount contributions back to January 1, 2015. Contributions (or portions of contributions) made after the due date for a quarterly required contribution are penalized an additional 5% per year during the late period. Contributions made solely to avoid the application of benefit restrictions cannot be considered in determining excess contributions.

<b>Date</b>	<b>Contribution Amount</b>	<b>Discounted Value as of 1/1/2015 Without Penalty</b>	<b>Penalty Amount</b>	<b>Discounted Value as of 1/1/2015 With Penalty</b>
October 13, 2015	\$305,463	\$290,955	\$0	\$290,955
December 16, 2015	750,000	706,616	0	706,616
March 23, 2016	750,000	694,918	0	694,918
July 12, 2016	750,000	681,908	0	681,908
September 12, 2016	1,802,190	1,621,364	0	1,621,364
<b>Total</b>	<b>\$4,357,653</b>	<b>\$3,995,761</b>	<b>\$0</b>	<b>\$3,995,761</b>

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
 Schedule SB, Line 22 – Description of Weighted Average Retirement Age

## Weighted Average Retirement Age

The weighted average retirement age for active participants is 62. This equals the sum, over all retirement ages, of the retirement age multiplied by the probability of retiring at that age, as shown below.

(a)  Possible Retirement Age "r"	(b)  Assumed Rate of Retirement at Age "r"	(c)  Probability of Person Age 55 Still Working at "r"	(d)  (b) x (c) = Probability of Person Age 55 Retiring at "r"	(e)  (a) x (d) = Component of Weighted Average Retirement Age
55	0.060	1.000	0.060	3.300
56	0.060	0.940	0.056	3.158
57	0.060	0.884	0.053	3.022
58	0.060	0.831	0.050	2.890
59	0.060	0.781	0.047	2.764
60	0.100	0.734	0.073	4.403
61	0.100	0.661	0.066	4.029
62	0.100	0.594	0.059	3.686
63	0.100	0.535	0.054	3.371
64	0.150	0.482	0.072	4.623
65	1.000	0.409	0.409	26.604
Weighted Average Retirement Age:				61.850
Rounded to Nearest Age:				62

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the Plan's existence until the last payment has been made to the last participant. A plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the Plan will be adequately and systematically funded and accounted for. Annual contributions and accounting expense are also affected by the "asset valuation method" (as well as the plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

### Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements and the FASB ASC Topic 960 values is the unit credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits.

The actuarial cost method used for determining the Plan Sponsor's FASB ASC Topic 715 accounting requirements is the projected unit credit method. Under this method, a projected benefit is determined at each active participant's assumed retirement age assuming future compensation increases. The Plan's normal cost is the sum of the present value of the portion of each active participant's projected benefit attributable to the current year of service. The Plan's accrued liability is the sum of (a) the present value of the portion of each active participant's projected benefit attributable to all prior years of service plus (b) the present value of each inactive participant's benefits.

### Asset Valuation Method

The Actuarial Value of Assets used for determining the Plan's ERISA funding requirements is based on the permitted three-year asset smoothing as defined under IRS Notice 2009-22 (adopted January 1, 2009). Under this method, the Actuarial Value of Assets equals the Adjusted Market Value of Assets minus one-third and two-thirds, respectively, of the investment gain or loss for each of the two immediately preceding plan years, but it must be within 90% to 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 6.50% per year effective January 1, 2015, previously 7.50% per year) or the applicable statutory interest rate for the year.

The Market-Related Value of Plan Assets used for determining the Plan Sponsor's FASB ASC Topic 715 accounting requirements is equal to market value (without inclusion of any receivable contributions).

### Changes in Actuarial Methods since Prior Valuation

None.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

## ECONOMIC ASSUMPTIONS

### Interest Rates

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election. The PBGC interest rates are based on the Plan Sponsor's elected method for determining the premium funding target.

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0-5 years)	4.72%	1.15%	1.48%
Segment 2 (5-20 years)	6.11%	4.06%	3.77%
Segment 3 (20+ years)	6.81%	5.15%	4.79%
Effective Interest Rate	6.43%	4.63%	N/A

- **ERISA minimum funding:** 24-month average segment rates, using a four-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor (adopted January 1, 2010).
- **Maximum deductible:** 24-month average segment rates, using a four-month lookback period, but not adjusted to reflect segment rate stabilization (adopted January 1, 2010).
- **PBGC premium:** Spot segment rates for the month preceding the valuation date, but not adjusted to reflect segment rate stabilization. The standard method is used for the PBGC variable rate premium calculation (adopted January 1, 2014).
- **FASB ASC Topic 715:** 4.20% per year (adopted January 1, 2015). This discount rate represents the theoretical rate at which the liabilities could be settled in the bond market as of January 1, 2015. It is based on the Milliman Bond Matching Model as described in the actuary's letter dated January 16, 2015.
- **FASB ASC Topic 960:** 6.50% per year (adopted January 1, 2015). This represents the expected long-term geometric mean return on assets based on the Plan's investment policy and asset allocation, and the actuary's capital market expectations.

### Lump-Sum Interest Rates

- **Funding:** Same as funding segment rates described above (adopted January 1, 2010).
- **FASB ASC Topic 715 and 960:** 4.40% per year (adopted January 1, 2015). This represents the current statutory effective interest rate for benefits expected to be distributed in a lump sum.

### Asset Returns

- **ERISA minimum funding and maximum deductible:** 6.50% per year (adopted January 1, 2015). This represents the expected long-term geometric mean return on assets based on the Plan's investment policy and asset allocation, and the actuary's capital market expectations.
- **FASB ASC Topic 715:** 7.00% per year (adopted January 1, 2015). This represents the expected long-term arithmetic mean return on assets based on the Plan's investment policy and asset allocation, and the Plan Sponsor's capital market expectations.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Part V – Statement of Actuarial Assumptions / Methods
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## Compensation Increases

Not applicable. (Benefit accruals are frozen effective February 15, 2015.)

## Inflation

2.3% per year (adopted January 1, 2015). This is based on the actuary's capital market expectations.

## Postretirement Benefit Increases

None. (The Plan does not provide for automatic postretirement benefit increases.)

## Maximum Benefit and Annual Compensation Limitation Increases

Not applicable. (Benefit accruals are frozen effective February 15, 2015.)

## Administrative Expenses

An allowance of \$320,768 for administrative expenses has been included in the target normal cost, reflecting the actual administrative expenses paid from the Plan's trust during the previous year, and the estimated PBGC premium for the current year (adopted January 1, 2009 and updated annually).

## DEMOGRAPHIC ASSUMPTIONS

Except where noted, all demographic assumptions are based on the actuary's judgment and continual review of experience.

### Mortality

- **ERISA minimum funding, maximum deductible, and PBGC premium:** The mortality assumption is based on IRS and PBGC regulations (adopted January 1, 2008 and updated annually).

RP-2000 Non-Annuitant and Annuitant Mortality Tables, sex-distinct, projected on a static basis for 15 years and 7 years from the valuation date, respectively, using mortality improvement Scale AA, as prescribed by IRC Section 430(h)(3)(A) for IRS funding requirements.

- **FASB ASC Topic 715 and 960:** The mortality assumption is based on the RP-2014 and MP-2014 tables published by the Society of Actuaries in October 2014 (adopted January 1, 2015).

RP-2014 Employee and Healthy Annuitant Mortality Tables, sex-distinct, projected on a generational basis using mortality improvement Scale MP-2014.

### Lump-Sum Mortality Basis

Statutory lump-sum mortality table for the current year (adopted January 1, 2008 and updated annually).

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
 Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

## Retirement

The retirement assumption is based on the actuary's 2015 demographic experience study. Annual rates are shown below for active and terminated vested participants who are eligible to retire (adopted January 1, 2015).

Age	Retirement Rate
55-59	6.0%
60-63	10.0
64	15.0
65	100.0

## Retirement Rates after Leaving Active Participation

Based on the table of retirement rates shown above.

## Termination

The termination assumption is based on the actuary's 2015 demographic experience study. Annual rates are shown below (adopted January 1, 2015).\*

Years of Service	Termination Rate
1	22.0%
2	20.0
3	15.0
4	14.0
5	13.0
6	12.0
7	11.0
8	10.0
9	9.0
10	8.0
11	7.0
12 or more	6.0

\* Seasonal employees are assumed to be active as long as they complete 1,000 hours per year.

## Disability

Not applicable. (The Plan does not provide any special benefits for termination due to disability.)

## Form of Payment

The form of payment assumptions are as follows (adopted January 1, 2013):

- Active participants are assumed to elect a lump-sum distribution upon retirement prior to age 65.
- Active participants are assumed to elect a life annuity upon retirement at age 65 or later.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Part V – Statement of Actuarial Assumptions / Methods
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- Terminated vested participants who have not cashed out are assumed to elect a life annuity upon retirement at age 55 or later.

(All optional forms are actuarially equivalent to the Plan's normal form of payment.)

### Marital Characteristics

- **For participants not in pay status:** 100% of participants are assumed to be married to a spouse of the opposite sex. Males are assumed to be three years older than females.
- **For participants in pay status:** Actual birth dates of spouses are included in the census data, where relevant.

### Benefits Not Valued

None.

### Special Data Adjustments

None.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Summary of Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the Plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

## Definitions

**Accrued Benefit:** A monthly benefit equal to 2% of a participant's average monthly compensation, multiplied by years of benefit service (up to a maximum of 15 years).

**Actuarially Equivalent:** Equality in value such that the present value of the amount under any form of payment is essentially the same as the present value of the amount under the normal form of annuity payment for single participants. For purposes other than determining lump-sum amounts, Actuarially Equivalent factors are based on the 1984 Unisex Pension Mortality Table (with ages set back three years for joint annuitants) and a 6% interest rate. For purposes of determining lump-sum amounts, Actuarially Equivalent factors are based on the applicable mortality table specified in IRS Notice 2008-85 for the plan year of distribution and the statutory three-tier segment interest rates in effect for the second month prior to the month of distribution.

**Average Monthly Compensation:** The average monthly compensation during the highest five consecutive years of the employee's earnings prior to the applicable benefit accrual freeze date. Plan compensation is restricted to the statutory compensation limit.

**Benefit Service:** A plan year during which an employee has at least 1,000 hours of service.

For UniSea, Inc., no service after February 15, 2015 is recognized for benefit accrual purposes.

For UniSea Foods (K&P Seafood), no service after December 31, 1999 is recognized for benefit accrual purposes.

For Dutch Harbor Seafoods, Ltd., a year of service was credited for 2001 based upon 800 hours of service.

### Employers:

Active: UniSea, Inc. (frozen effective February 15, 2015).

Frozen: UniSea Foods (K&P Seafood).

Terminated: Dutch Harbor Seafoods, Ltd.

**Plan Effective Date:** January 1, 1985, as amended through January 1, 2015.

**Plan Year:** The 12-month period beginning January 1 and ending December 31.

**Vesting Service:** A plan year during which an employee has at least 1,000 hours of service.

## Eligibility for Participation

All employees, subject to the following:

An eligible employee will become an active participant on the later of January 1, 1985 or the first day of the month coinciding with or next following the date the following requirements have been fulfilled:

- a. The 18th birthday has been attained; and
- b. A 12-month period has been completed in which 1,000 hours of service have been completed.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Part V – Summary of Plan Provisions

## Normal Retirement

**Normal Retirement Date:** The first day of the month coincident with or next following attainment of age 65.

**Normal Retirement Benefit:** The Accrued Benefit.

## Late Retirement

**Late Retirement Date:** The first day of the month following the date of termination of service if it occurs after the Normal Retirement Date.

**Late Retirement Benefit:** The greater of (i) the Accrued Benefit determined as of the Late Retirement Date, or (ii) the Accrued Benefit determined as of the Normal Retirement Date (or the first day of any plan year following the Normal Retirement Date), and actuarially increased to the Late Retirement Date.

## Early Retirement

**Early Retirement Date:** The first day of any month coincident with or next following completion of five years of service.

**Early Retirement Benefit:** The Accrued Benefit, reduced by 1/180 for each of the first 60 months and by 1/360 for each of the next 60 months and actuarially thereafter for the period which the Early Retirement Date precedes the Normal Retirement Date.

## Vested Termination

**Vested Percent:** 100% following completion of five years of service. Full vesting if employed at age 65 (or later). For UniSea Foods (K&P Seafood), 100% vesting as of December 31, 1999, due to benefit freeze. For Dutch Harbor Seafoods, Ltd., 100% vesting during 2001, due to partial plan termination.

**Vested Termination Benefit:** For vested participants, the Accrued Benefit deferred to the Normal Retirement Date (or a reduced benefit as of any Early Retirement Date).

## Death Benefit

The spouse of a married participant who, prior to death, is eligible for retirement will be entitled to a benefit equal to the amount such spouse would have received if the participant had retired the day before his or her death with the joint and 50% survivor annuity in effect.

## Disability

If a participant becomes disabled, he will be eligible for a benefit following the completion of five years of service. The benefit will be determined in the same manner as for early retirement, except service will include any period of disability.

## Forms of Payment

**Normal Forms:** Life annuity, if single, Actuarially Equivalent joint and 50% survivor annuity (with spouse), if married.

**Optional Forms:** Life annuity; Actuarially Equivalent life annuity with 10 years certain; Actuarially Equivalent joint and 50%, 75%, or 100% survivor annuity (with spouse); lump-sum payment.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Part V – Summary of Plan Provisions
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### Changes in Plan Provisions since Prior Valuation

On December 31, 2014, the Plan was amended to freeze all benefit accruals effective February 15, 2015.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Line 24 – Change in Actuarial Assumptions
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## Changes in Actuarial Assumptions since Prior Valuation

- **Interest rates for ERISA minimum funding:** Effective January 1, 2015, the interest rates used to determine the minimum funding requirements were updated based on the applicable 24-month average segment rates with a four-month lookback from the valuation date, adjusted to reflect the applicable segment rate stabilization corridor. The interest rates were updated to comply with IRS requirements.
- **Interest rates for maximum deductible:** Effective January 1, 2015, the interest rates used for maximum deductible purposes were updated as noted above, but not adjusted to reflect segment rate stabilization. The interest rates were updated to comply with IRS requirements.
- **Interest rates for PBGC premium:** Effective January 1, 2015, the interest rates used for PBGC variable rate premium purposes were updated to the spot segment rates in effect for the month preceding the valuation date. The interest rates were updated to comply with PBGC requirements.
- **Interest rate for FASB ASC Topic 715:** Effective January 1, 2015, the FASB 715 discount rate was changed from 5.05% to 4.20% per year. The discount rate was changed to reflect interest rates currently available on high-quality fixed income investments.
- **Interest rate for FASB ASC Topic 960 and asset return for IRS funding:** Effective January 1, 2015, the FASB 960 interest rate and the asset return for IRS funding were changed from 7.50% to 6.50% per year. The interest rate was changed to reflect the expected long-term geometric mean return on assets based on the Plan's investment policy and asset allocation, and the actuary's capital market expectations.
- **Asset return for FASB ASC Topic 715:** Effective January 1, 2015, the asset return assumption for FASB 715 purposes was changed from 7.50% to 7.00% per year. The rate was changed to reflect the expected long-term arithmetic mean return on assets based on the Plan's investment policy and asset allocation, and the Plan Sponsor's capital market expectations.
- **Lump-sum interest rate for ERISA minimum funding, maximum deductible, and PBGC premium:** Effective January 1, 2015, the lump-sum interest basis was updated to the applicable interest rates used for these purposes as noted above. The lump-sum interest rate basis was updated to comply with IRS and PBGC requirements.
- **Lump-sum interest rate for FASB ASC Topic 715 and 960:** Effective January 1, 2015, the lump-sum interest rate was changed from 5.25% to 4.40% per year. The lump-sum interest rate was changed to reflect the current statutory effective interest rate for benefits expected to be distributed in a lump sum.
- **Mortality for ERISA minimum funding, maximum deductible, and PBGC premium:** Effective January 1, 2015, mortality was updated as prescribed by IRC Section 430(h)(3)(A). The mortality assumption was updated to comply with IRS and PBGC requirements.
- **Mortality for FASB ASC Topic 715 and 960:** Effective January 1, 2015, the mortality assumption was changed to the RP-2014 Employee and Healthy Annuitant Mortality Tables, sex-distinct, projected on a generational basis using mortality improvement Scale MP-2014. The prior assumption was the RP-2000 Non-Annuitant and Annuitant Mortality Tables, sex-distinct, projected on a static basis for 15 years and 7 years from the valuation date, respectively, using mortality improvement Scale AA. The mortality assumption was updated to reflect recent mortality experience published by the Society of Actuaries in October 2014.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc. Schedule SB, Line 24 – Change in Actuarial Assumptions
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- **Lump-sum mortality basis:** Effective January 1, 2015, the lump-sum mortality basis was updated to the current statutory lump-sum mortality table. The lump-sum mortality basis was updated to comply with IRS and PBGC requirements. For FASB purposes, the lump-sum mortality assumption was updated to reflect the current statutory lump-sum mortality basis.
- **Administrative Expenses:** Effective January 1, 2015, the administrative expense load was updated from \$13,891 to \$320,768 to reflect actual administrative expenses paid from the Plan's trust during the previous year, and estimated PBGC premiums for the current year.
- **Retirement:** Effective January 1, 2015, the assumed rates of retirement were updated to better reflect recent and anticipated experience.
- **Termination:** Effective January 1, 2015, the assumed rates of termination were updated to better reflect recent and anticipated experience

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
Schedule SB, Line 26 – Schedule of Active Participant Data

## Exhibit 34

### Summary of Active Participants by Age and Service

#### Number of Participants by Age and Service Groups

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	23	3	-	-	-	-	-	-	-	26
25-29	-	38	21	-	-	-	-	-	-	-	59
30-34	-	26	12	15	-	-	-	-	-	-	53
35-39	-	37	11	18	6	3	-	-	-	-	75
40-44	-	30	17	10	5	-	-	-	-	-	62
45-49	-	45	27	18	16	5	4	-	-	-	115
50-54	-	40	17	22	23	4	4	3	-	-	113
55-59	-	45	24	21	19	14	5	2	5	-	135
60-64	-	25	24	16	13	5	4	3	3	-	93
65-69	-	15	6	11	4	5	2	-	-	-	43
70&Up	-	4	4	2	1	1	-	-	-	-	12
Total	-	328	166	133	87	37	19	8	8	-	786

#### Average Compensation by Age and Service Groups

Age	Years of Credited Service										Average
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	21,973	*	-	-	-	-	-	-	-	21,909
25-29	-	24,928	36,642	-	-	-	-	-	-	-	29,097
30-34	-	30,358	*	*	-	-	-	-	-	-	34,232
35-39	-	27,254	*	*	*	*	-	-	-	-	36,334
40-44	-	22,611	*	*	*	-	-	-	-	-	31,014
45-49	-	24,262	44,999	*	*	*	*	-	-	-	37,441
50-54	-	21,697	*	31,075	48,016	*	*	*	-	-	37,842
55-59	-	23,586	33,064	30,210	*	*	*	*	*	-	38,573
60-64	-	19,389	30,292	*	*	*	*	*	*	-	34,135
65-69	-	*	*	*	*	*	*	-	-	-	21,315
70&Up	-	*	*	*	*	*	-	-	-	-	*
Average	-	23,681	33,719	34,861	43,409	56,746	*	*	*	-	34,176

\* If there are fewer than 20 participants in a cell, the average compensation is not reported.

EIN 91-0917126, PN 003, Retirement Plan for Employees of UniSea, Inc.  
 Schedule SB, Line 32 – Schedule of Amortization Bases

## Exhibit 19

### Shortfall Amortization

The amount needed to amortize the Funding Shortfall to the Applicable Funding Target, in combination with prior Shortfall Amortizations, for the plan year beginning January 1, 2015 is determined below. The net Funding Shortfall for a plan year is amortized in seven level payments. The present value and amortization factors shown below are based on the interest rates for determining the Applicable Funding Target for the current plan year.

1. Present value of remaining prior Shortfall Amortizations

<b>Date Established</b>	<b>Amortization Amount</b>	<b>Years Remaining</b>	<b>Present Value Factor</b>	<b>Present Value</b>
a. January 1, 2010	\$216,816	2	1.95493	\$423,860
b. January 1, 2011	587,916	3	2.86681	1,685,443
c. January 1, 2012	(447,824)	4	3.73760	(1,673,787)
d. January 1, 2013	629,228	5	4.56914	2,875,031
e. January 1, 2014	47,584	6	5.31253	252,791
f. Total	1,033,720			3,563,338

2. Shortfall Amortization for current plan year

a. Applicable Funding Target	30,640,986
b. Actuarial Value of Assets less Prefunding Balance	26,714,769
c. Funding Shortfall [(a) - (b), but not less than \$0]	3,926,217
d. Net Funding Shortfall [if (c) > \$0, (c) - (1f), otherwise n/a]	362,879
e. Amortization factor	6.01312
f. Shortfall Amortization for current plan year [(d) ÷ (e)]	60,348

3. Total Shortfall Amortizations

[(1f) + (2f), but not less than \$0]	\$1,094,068
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**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

**Attachment to Form 5500, Schedule H, Line 4(i)  
Schedule of Assets Held as of December 31, 2015**

**Employer:** UniSea, Inc.

**EIN:** 91-0917126

**Plan No.:** 003

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
<b>Pooled Separate Accounts:</b>				
*	Principal Life Insurance Company	Large Cap S&P 500 Index	\$ 7,303,296	\$ 8,035,153
*	Principal Life Insurance Company	LDI Long Duration	3,759,826	3,739,136
*	Principal Life Insurance Company	Overseas	2,986,600	3,261,106
*	Principal Life Insurance Company	U.S. Property	958,736	1,467,500
*	Principal Life Insurance Company	Large Cap Growth I	861,271	1,416,434
*	Principal Life Insurance Company	Diversified Real Assets	1,400,992	1,355,741
*	Principal Life Insurance Company	LDI Ext Duration	1,110,310	1,116,042
*	Principal Life Insurance Company	Core Plus Bond Separate	902,361	1,029,371
*	Principal Life Insurance Company	International Emerging Markets	814,159	791,563
*	Principal Life Insurance Company	Large Cap Value	466,976	654,341
*	Principal Life Insurance Company	Equity Income	441,261	654,220
*	Principal Life Insurance Company	Mid Cap S&P 400 Index	672,414	652,707
*	Principal Life Insurance Company	LDI Intermediate Duration	612,058	610,468
*	Principal Life Insurance Company	Global Multi Strategy	433,750	441,861
*	Principal Life Insurance Company	Bond Market Index	311,189	315,540
*	Principal Life Insurance Company	High Yield I	214,319	277,031
*	Principal Life Insurance Company	Small Cap S&P 600 Index	252,692	243,573
*	Principal Life Insurance Company	Mid Cap Value III	139,133	218,470
*	Principal Life Insurance Company	Mid Cap Growth III	147,644	218,186
*	Principal Life Insurance Company	Small Cap Growth I	138,328	217,216
*	Principal Life Insurance Company	Small Cap Value II	139,507	217,051
*	Principal Life Insurance Company	LDI Short Duration	166,529	166,320
<b>Total</b>			<b>\$ 24,233,351</b>	<b>\$ 27,099,030</b>

\* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditor's report.

**RETIREMENT PLAN FOR EMPLOYEES OF UNISEA, INC.**

**Attachment to Form 5500, Schedule H, Line 4(j)**

**Schedule of Reportable Transactions for the Year Ended December 31, 2015**

**Employer:** UniSea, Inc.

**EIN:** 91-0917126

**Plan No.:** 003

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
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Category (iii) - Series of Transactions in Excess of 5% of Plan Assets

* Principal	Principal Bond Market Index	5	\$ 649,408		\$ 649,408	\$ 649,408	
* Principal	Principal Bond Market Index	90		\$ 1,827,580	\$ 1,812,117	\$ 1,827,580	\$ 15,463
* Principal	Principal Core Plus Bond I	5	\$ 1,968,761		\$ 1,968,761	\$ 1,968,761	
* Principal	Principal Core Plus Bond I	91		\$ 5,383,880	\$ 5,350,923	\$ 5,383,880	\$ 32,957
* Principal	LDI Long Duration	3	\$ 3,799,531		\$ 3,799,531	\$ 3,799,531	
* Principal	LDI Long Duration	2		\$ 39,370	\$ 39,704	\$ 39,370	\$ (334)
* Principal	Equity Income	4	\$ 186,549		\$ 186,549	\$ 186,549	
* Principal	Equity Income	3		\$ 1,595,674	\$ 1,044,986	\$ 1,595,674	\$ 550,688
* Principal	Large Cap S&P 500 Index	7	\$ 6,298,957		\$ 6,298,957	\$ 6,298,957	
* Principal	Large Cap S&P 500 Index	1		\$ 166,028	\$ 104,286	\$ 166,028	\$ 61,742
* Principal	Large Cap Value	4	\$ 183,993		\$ 183,993	\$ 183,993	
* Principal	Large Cap Value	3		\$ 1,638,389	\$ 1,147,139	\$ 1,638,389	\$ 491,250
* Principal	Large Cap Growth	4	\$ 370,542		\$ 370,542	\$ 370,542	
* Principal	Large Cap Growth	3		\$ 3,548,113	\$ 2,119,823	\$ 3,548,113	\$ 1,428,290

There were no Category (i), (ii) or (iv) reportable transactions during the year ended December 31, 2015.

Columns (e) and (f) have not been presented because this information is not applicable.

\* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditor's report.