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| Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2015</div> This Form is Open to Public Inspection |
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|--|---|
| Part I | Annual Report Identification Information |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> | |
| A 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 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). |
| C If the plan is a collectively-bargained plan, check here. | <input type="checkbox"/> |
| D 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) |

| | | | |
|---|---|--|-------------------|
| Part II | Basic Plan Information —enter all requested information | | |
| 1a Name of plan | <u>MCL CORPORATION 401(K) PROFIT SHARING PLAN AND TRU</u> | 1b Three-digit plan number (PN) ▶ | <u>001</u> |
| | | 1c Effective date of plan | <u>10/01/1999</u> |
| 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) | <u>MCL CORPORATION</u> <div style="display: flex; justify-content: space-between;"> <div><u>P.O. BOX 7809</u> <u>PADUCAH, KY 42002-7809</u></div> <div><u>P.O. BOX 7809</u> <u>PADUCAH, KY 42002-7809</u></div> </div> | | |
| | 2b Employer Identification Number (EIN) | <u>61-1109215</u> | |
| | 2c Plan Sponsor's telephone number | <u>270-554-4002</u> | |
| | 2d Business code (see instructions) | <u>722110</u> | |

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

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

| | | | |
|---|---|------------|--|
| SIGN HERE | Filed with authorized/valid electronic signature. | 10/13/2016 | MICHAEL LOVE |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) | | | Preparer's telephone number |
| | | | |

| | |
|--|---|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
| 4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name | 4b EIN 4c PN |
| 5 Total number of participants at the beginning of the plan year | 5 267 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). | |
| a(1) Total number of active participants at the beginning of the plan year..... | 6a(1) 254 |
| a(2) Total number of active participants at the end of the plan year | 6a(2) 201 |
| b Retired or separated participants receiving benefits..... | 6b |
| c Other retired or separated participants entitled to future benefits..... | 6c 18 |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d 219 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits..... | 6e |
| f Total. Add lines 6d and 6e | 6f 219 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... | 6g 80 |
| h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | 6h 0 |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 |
| 8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H | |
| b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: | |
| 9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b 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 checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor |
| 10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions) | |
| a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <u>1</u> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules) |

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| Part III | Form M-1 Compliance Information (to be completed by welfare benefit plans) |
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11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

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

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

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

| | | |
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| SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation | Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110 |
| | | 2015 |
| | | This Form is Open to Public Inspection |

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

| | | |
|---|--|------------|
| A Name of plan MCL CORPORATION 401(K) PROFIT SHARING PLAN AND TRU | B Three-digit plan number (PN) ► | 001 |
| | | |
| C Plan sponsor's name as shown on line 2a of Form 5500 MCL CORPORATION | D Employer Identification Number (EIN) 61-1109215 | |

| | |
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| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|---------------|---|

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE 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 |
| 31-4156830 | 66869 | GAP-B3-TV20 | 0 | 01/01/2015 | 12/31/2015 |

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

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

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.

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

| | | | |
|----------|--|--------------|-------|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | |
| 6 | Contracts With Allocated Funds: | | |
| a | State the basis of premium rates ▶ | | |
| b | Premiums paid to carrier | 6b | |
| c | Premiums due but unpaid at the end of the year | 6c | |
| d | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶ | 6d | |
| e | Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶ | | |
| f | If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here <input type="checkbox"/> | | |
| 7 | Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts) | | |
| a | Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input checked="" type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶ | | |
| b | Balance at the end of the previous year | 7b | 31043 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 979 |
| | (2) Dividends and credits | 7c(2) | |
| | (3) Interest credited during the year | 7c(3) | |
| | (4) Transferred from separate account | 7c(4) | |
| | (5) Other (specify below) | 7c(5) | |
| | | | |
| | (6) Total additions | 7c(6) | 979 |
| d | Total of balance and additions (add lines 7b and 7c(6)) | 7d | 32022 |
| e | Deductions: | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 595 |
| | (2) Administration charge made by carrier | 7e(2) | 178 |
| | (3) Transferred to separate account | 7e(3) | |
| | (4) Other (specify below) | 7e(4) | 31249 |
| | ▶ TRANSFER TO FUNDING SUCCESSOR | | |
| | (5) Total deductions | 7e(5) | 32022 |
| f | Balance at the end of the current year (subtract line 7e(5) from line 7d) | 7f | 0 |

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

| | | |
|--|---|-----|
| For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015 | | |
| A Name of plan MCL CORPORATION 401(K) PROFIT SHARING PLAN AND TRU | B Three-digit plan number (PN) ▶ | 001 |
| | | |
| C Plan sponsor's name as shown on line 2a of Form 5500 MCL CORPORATION | D Employer Identification Number (EIN) 61-1109215 | |

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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| (b) Enter name and EIN or address of person who provided you disclosure 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)

KEMPER FINANCIAL ADVISORS

302 E WALNUT STREET PO BOX 694
ROBINSON, IL 62454-0694

35-2055440

| (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? |
|------------------------|---|--|--|--|---|--|
| 18 | NONE | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | 17206 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

SECURITIES AMERICA, INC.

12325 PORT GRACE BLVD.
LA VISTA, NE 68128

47-0648506

| (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? |
|------------------------|---|--|--|--|---|--|
| 33 | NONE | 13196 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 2 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

KEMPER CPA GROUP

302 E WALNUT STREET PO BOX 694
ROBINSON, IL 62454-0694

37-0818432

| (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 | NONE | 6646 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | 754 | Yes <input type="checkbox"/> No <input checked="" 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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4156830

| (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? |
|------------------------|---|--|--|--|---|--|
| 33 28 15 | NONE | 4028 | 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"/> |

(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"/> |

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)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| | | |
|--|--|--|
| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2015 This Form is Open to Public Inspection |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> | | |
| A Name of plan <u>MCL CORPORATION 401(K) PROFIT SHARING PLAN AND TRU</u> | | B Three-digit plan number (PN) ► <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCL CORPORATION</u> | | D Employer Identification Number (EIN) <u>61-1109215</u> |

| Part I | Asset and Liability Statement | | (a) Beginning of Year | (b) End of Year |
|---|--|-----------------|-----------------------|-----------------|
| 1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. | | | | |
| | Assets | | | |
| a | Total noninterest-bearing cash | 1a | | |
| b | Receivables (less allowance for doubtful accounts): | | | |
| | (1) Employer contributions | 1b(1) | 2994 | 3391 |
| | (2) Participant contributions | 1b(2) | 5663 | 8468 |
| | (3) Other..... | 1b(3) | | |
| c | General investments: | | | |
| | (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| | (2) U.S. Government securities..... | 1c(2) | | |
| | (3) Corporate debt instruments (other than employer securities): | | | |
| | (A) Preferred | 1c(3)(A) | | |
| | (B) All other..... | 1c(3)(B) | | |
| | (4) Corporate stocks (other than employer securities): | | | |
| | (A) Preferred | 1c(4)(A) | | |
| | (B) Common | 1c(4)(B) | | |
| | (5) Partnership/joint venture interests | 1c(5) | | |
| | (6) Real estate (other than employer real property) | 1c(6) | | |
| | (7) Loans (other than to participants) | 1c(7) | | |
| | (8) Participant loans | 1c(8) | | |
| | (9) Value of interest in common/collective trusts..... | 1c(9) | | |
| | (10) Value of interest in pooled separate accounts..... | 1c(10) | | |
| | (11) Value of interest in master trust investment accounts | 1c(11) | | |
| | (12) Value of interest in 103-12 investment entities | 1c(12) | | |
| | (13) Value of interest in registered investment companies (e.g., mutual funds)..... | 1c(13) | 2637555 | 2731140 |
| | (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | 31043 | |
| | (15) Other | 1c(15) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities | 1d(1) | | |
| (2) Employer real property | 1d(2) | | |
| e Buildings and other property used in plan operation | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e) | 1f | 2677255 | 2742999 |

Liabilities

| | | | |
|---|-----------|--|--|
| g Benefit claims payable | 1g | | |
| h Operating payables | 1h | | |
| i Acquisition indebtedness | 1i | | |
| j Other liabilities | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j) | 1k | | |

Net Assets

| | | | |
|---|-----------|---------|---------|
| l Net assets (subtract line 1k from line 1f) | 1l | 2677255 | 2742999 |
|---|-----------|---------|---------|

Part II Income and Expense Statement

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

Income

| | | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers | 2a(1)(A) | 81262 | |
| (B) Participants | 2a(1)(B) | 158638 | |
| (C) Others (including rollovers) | 2a(1)(C) | | |
| (2) Noncash contributions | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 239900 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| (B) U.S. Government securities | 2b(1)(B) | | |
| (C) Corporate debt instruments | 2b(1)(C) | | |
| (D) Loans (other than to participants) | 2b(1)(D) | | |
| (E) Participant loans | 2b(1)(E) | | |
| (F) Other | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | |
| (2) Dividends: (A) Preferred stock | 2b(2)(A) | | |
| (B) Common stock | 2b(2)(B) | | |
| (C) Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | |
| (3) Rents | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds | 2b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result | 2b(4)(C) | | |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | -24297 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | -24297 |

| | | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 215603 |

Expenses

| | | | |
|---|--------------|--------|--------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 115481 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 115481 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | 34378 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 34378 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 149859 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|-------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 65744 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: E. DENNIS DRIVER, CPA

(2) EIN: 33-0997670

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

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

Part IV Compliance Questions

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

During the plan year:

| | Yes | No | N/A | Amount |
|--|-----|----|-----|--------|
| a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | | X | | |
| 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 |
|---|-----|----|-----|--------|
| c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | | X | | |
| d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | | X | | |
| e Was this plan covered by a fidelity bond? | X | | | 300000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | | |
| g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | | |
| h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | X | | | |
| j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | | X | | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | X | | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | X | | | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | X | | | |
| o Did the plan trust incur unrelated business taxable income? | | | | |
| p Were in-service distributions made during the plan year? | | | | |

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

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

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

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

Part V Trust Information

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

| | | |
|---|--|--|
| SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 2015 This Form is Open to Public Inspection. |
|---|--|--|

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

| | |
|---|--|
| A Name of plan <u>MCL CORPORATION 401(K) PROFIT SHARING PLAN AND TRU</u> | B Three-digit plan number (PN) ▶ <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCL CORPORATION</u> | D Employer Identification Number (EIN) <u>61-1109215</u> |

| | |
|---------------|----------------------|
| Part I | Distributions |
|---------------|----------------------|

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

| | |
|---|----------|
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... | 1 |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u> <u>45-6062081</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3. | |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... | 3 |

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

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

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

| | | | | |
|---|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|---|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

| | |
|----------------|---|
| Part IV | ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---|

| | | |
|--|------------------------------|-----------------------------|
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11 a Does the ESOP hold any preferred stock? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 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): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|------------|--|
| a The current year | 14a | |
| b The plan year immediately preceding the current plan year..... | 14b | |
| c The second preceding plan year | 14c | |

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|------------|--|
| a The corresponding number for the plan year immediately preceding the current plan year | 15a | |
| b The corresponding number for the second preceding plan year | 15b | |

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|--|------------|--|
| a Enter the number of employers who withdrew during the preceding plan year | 16a | |
| b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | 16b | |

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Part VII IRS Compliance Questions

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

MCL CORPORATION
401(k) PROFIT SHARING PLAN AND TRUST

FINANCIAL STATEMENTS
with Independent Auditor's Report

Years Ended December 31, 2015 and 2014

E DENNIS DRIVER

Certified Public Accountant

TABLE OF CONTENTS

| | Page |
|---|------|
| INDEPENDENT AUDITOR'S REPORT | 3-4 |
| FINANCIAL STATEMENTS | |
| Statements of Net Assets Available for Benefits - Modified Cash Basis | 5 |
| Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis | 6 |
| Notes to Financial Statements | 7-14 |
| Supplemental Schedule: | |
| Schedule H, line 4i, Schedule of Assets (Held at End of Year) | 16 |

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INDEPENDENT AUDITOR'S REPORT

MCL Corporation
Plan Administrator and Sponsor
MCL Corporation 401(k) Profit Sharing Plan and Trust
Paducah, Kentucky

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of MCL Corporation 401(k) Profit Sharing Plan and Trust, which comprise the statements of net assets available for benefits - modified cash basis, as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits - modified cash basis, for the year December 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My 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, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note H, which was certified by Nationwide Financial Services, Inc. and Alerus Financial, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. I have been informed by the plan administrator that Alerus Financial held the Plan's investment assets and executed investment transactions from May 19, 2015 to December 31, 2015 and that Nationwide Financial Services, Inc. held the Plan's investment assets and executed investment transactions as of December 31, 2014 and for the period January 1, 2015 through May 19, 2015. The plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the custodians is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

As described in Note B, the financial statements were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Other Matter

The supplemental schedule of assets held (held at end of year) 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. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my 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.

A handwritten signature in black ink, appearing to read "E. Anne Anne". The signature is fluid and cursive, with the first letter of each name being capitalized and prominent.

Paducah, Kentucky
October 12, 2016

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS December 31, 2015 and 2014

| | <u>2015</u> | <u>2014</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| Investments, stated at fair value | | |
| Mutual funds | \$ 2,731,140 | \$ 2,637,555 |
| Unallocated insurance contracts | - | 31,043 |
| Employer safe harbor match receivable | 7,718 | 5,375 |
| Employee salary deferral receivable | 3,391 | 2,994 |
| Employee Roth contributions receivable | <u>750</u> | <u>288</u> |
| TOTAL ASSETS | <u>2,742,999</u> | <u>2,677,255</u> |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>\$ 2,742,999</u> | <u>\$ 2,677,255</u> |

The Notes to Financial Statements are an integral part of these statements.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS

For the Year Ended December 31, 2015

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income

| | |
|---|---------------|
| Net (depreciation) in fair value of investments | \$ (88,870) |
| Dividends and interest | <u>64,573</u> |
| Net investment income (loss) | \$ (24,297) |

Contributions:

| | |
|--------------------------------|---------------|
| Employer match | 81,262 |
| Participant 401(k) deferrals | 141,742 |
| Participant Roth contributions | <u>16,896</u> |
| | 239,900 |

| | |
|------------------------------|---------|
| TOTAL INCREASE IN NET ASSETS | 215,603 |
|------------------------------|---------|

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

| | |
|-------------------------------|---------------|
| Benefits paid to participants | 115,481 |
| Plan fees | <u>34,378</u> |

| | |
|----------------------------------|----------------|
| TOTAL DEDUCTIONS FROM NET ASSETS | <u>149,859</u> |
|----------------------------------|----------------|

| | |
|------------------------|--------|
| INCREASE IN NET ASSETS | 65,744 |
|------------------------|--------|

| | |
|--|------------------|
| NET ASSETS AVAILABLE FOR BENEFITS, beginning of the year | <u>2,677,255</u> |
|--|------------------|

| | |
|--|----------------------------|
| NET ASSETS AVAILABLE FOR BENEFITS, end of the year | <u><u>\$ 2,742,999</u></u> |
|--|----------------------------|

The Notes to Financial Statements are an integral part of this statement.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2015 and 2014

NOTE A: DESCRIPTION OF PLAN

The following description of the MCL Corporation 401(k) Profit Sharing Plan and Trust provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a qualified, defined contribution pension plan with a profit sharing provision covering most employees of MCL Corporation and its affiliates not covered by union pension plans. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, eligible participants, those who have attained age 21 and one year of service, may defer up to the maximum percentage allowable not to exceed the limits of Code Section 401(k), 402(g), 404 and 415, as defined in the Plan. The employer (MCL Corporation) makes the basic safe harbor matching contributions and/or other discretionary contributions. The safe harbor matching contribution is equal to 100% of each participant's deferral contribution not exceeding 3% of the participant's compensation, plus 50% of each participant's deferral contributions in excess of 3% but not in excess of 5% participant's compensation. Contributions are subject to certain limitations.

The Plan accepts rollover contributions.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, (b) plan earnings, and (c) forfeitures of terminated participants' nonvested accounts and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions and the basic safe harbor matching contribution plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings thereon is based on years of service as follows:

Non-Top Heavy Schedule

| <u>Years of Service for Vesting</u> | <u>Nonforfeitable Percentages</u> |
|-------------------------------------|-----------------------------------|
| Less than 1 year | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS Years Ended December 31, 2015 and 2014

NOTE A: DESCRIPTION OF PLAN, continued

Investments

The Plan permits participant direction of investment and is a 404(c) plan. The Plan's assets are maintained in a nondiscretionary trust by Nationwide Financial Services, Inc., who acts as custodian for the Plan.

Payments of Benefits

On termination of service, a participant with a vested account balance is entitled to the vested portion of the account balance. Benefit payments are made as soon as administratively possible in lump sum payments. There was \$896 allocated to persons who, at the financial statement date, has elected to withdraw from the Plan but have not been paid out as of December 31, 2015. There were no amounts allocated to persons who elected to withdraw from the Plan but had not been paid as of December 31, 2014.

Prior to separation from service, a participant who has reached the age of 59½ may elect to have a distribution of all or any portion of his deferral contributions, qualified non-elective contributions, qualified matching contributions, or safe harbor contributions.

Forfeitures

Forfeitures from nonelective contributions (profit sharing), if any, are used to reduce employer nonelective contributions. There were no forfeited nonvested accounts available to reduce nonelective contributions at December 31, 2015 and 2014.

Net Appreciation in Fair Value of Instruments

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statement of changes in net assets available for benefits in fair value of instruments.

Brokerage fees are added to the acquisition cost of assets and subtracted from the proceeds of assets sold.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, transactions are recorded using the cash method of accounting with adjustments to reflect employer and employee receivables.

As described in Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, *Reporting of Fully Benefit-Responsive Investment Contracts by Certain Investment Companies Subject to AICPA Investment Company Guide and Defined-Contribution Health and Welfare Pension Plans* (the FSP), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attributable for that portion of the net assets available for benefits of a defined contribution plan attributable to fully-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The fair value of the contract is equal to contract value; consequently no adjustment is required to adjust the fully-responsive investment contract from fair value to contract value.

Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS **Years Ended December 31, 2015 and 2014**

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year-end. The fair value of the guaranteed investment contract is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations.

Purchases and sales of investments are recorded on a trade-date basis.

Payment of Benefits

Benefits are recorded when paid.

Uncertain Tax Positions

The financial statements for the year ended December 31, 2015 include no interest or penalties related to taxes. The Plan is not aware of any position for which a significant change is reasonably possible within the next year. As of December 31, 2015, the Plan's federal tax filings for years ended December 31, 2012 through December 31, 2015 remain open for review by taxing authorities.

NOTE C: PLAN TERMINATION

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

NOTE D: TAX STATUS

The Plan obtained its latest determination letter on September 30, 2014 in which the Internal Revenue Service stated that the Plan, as designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE E: RISKS AND UNCERTAINTIES

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

NOTE F: TRUSTEE'S BOND

The Plan's trustee was bonded at the determination date.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS Years Ended December 31, 2015 and 2014

NOTE G: INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has entered into a benefit-responsive investment contract with Nationwide Insurance Company (Nationwide). Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is reset quarterly. The contract does not have a maturity date. The contract's provisions do not provide for a distribution at book value at some specified future date. The contract continues in force until all assets have been distributed, or no further payments are due.

As described in Note B, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract.

The contract crediting rate and average yield are the same. Crediting rates for the years ending December 31, 2015 and 2014 are:

| | <u>2015</u> | <u>2014</u> |
|----------------|-------------|-------------|
| First quarter | 0.00% | 0.00% |
| Second quarter | 0.00% | 0.00% |
| Third quarter | N/A | 0.00% |
| Fourth quarter | N/A | 0.00% |

The contract was closed on May 19, 2015.

NOTE H: INFORMATION PREPARED AND CERTIFIED TO BY CUSTODIAN

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the custodian, Nationwide Financial Services, Inc.

| | <u>2015</u> | <u>2014</u> |
|---|--------------------|-------------------|
| Investments | | |
| Mutual funds | | |
| Balanced | \$ - | \$ 1,532,684 |
| Cash equivalents | 10,523 | - |
| Bond | 686,716 | 172,879 |
| Growth | - | 884,221 |
| International equity | 750,797 | 45,379 |
| Specialty | - | 2,392 |
| Domestic equity | <u>1,283,104</u> | <u>-</u> |
| Total Mutual Funds | \$ 2,731,140 | \$ 2,637,555 |
| Unallocated insurance contracts | <u>\$ -</u> | <u>\$ 31,043</u> |
| Related gains | | |
| Net appreciation (depreciation), mutual funds | \$ (24,297) | \$ 111,487 |
| Net appreciation (depreciation), unallocated insurance contracts | <u>(178)</u> | <u>(956)</u> |
| Net related gains | <u>\$ (24,475)</u> | <u>\$ 110,531</u> |

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS Years Ended December 31, 2015 and 2014

NOTE H: INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN, continued

The following investments represent 5% or more of the Plan's assets:

| | | 2015 | 2014 |
|---|------|---------|------------|
| Mutual Funds | | | |
| Nationwide Investor Destinations Aggressive Fund | * \$ | - | \$ 383,689 |
| Nationwide Investor Destinations Moderately Aggressive Fund | * \$ | - | \$ 872,108 |
| Nationwide Investor Destinations Moderate Fund | * \$ | - | \$ 175,528 |
| American Funds Growth Fund of America R6 | * \$ | - | \$ 416,518 |
| PIMCO Total Return | * \$ | - | \$ - |
| MFS Value Fund A | * \$ | - | \$ 163,317 |
| Vanguard Total Bond Index Admiral Fund #584 | * \$ | 313,809 | \$ - |
| Vanguard Total Intl Bond Index Admiral | * \$ | 180,948 | \$ - |
| Dimensional US Vector Equity I | * \$ | 352,263 | \$ - |
| Dimensional US Core Equity II | * \$ | 342,984 | \$ - |
| Dimensional Global Real Estate Securities | * \$ | 141,283 | \$ - |
| Vanguard 500 Index Admiral Fd 540 | * \$ | 315,093 | \$ - |
| AQR Large Cap Multi-Style R6 | * \$ | 253,127 | \$ - |
| Dimensional Intl Vector Security Inst | * \$ | 145,807 | \$ - |

* Participant directed investments

NOTE I: ADMINISTRATIVE EXPENSES

Direct expenses incurred in the administration of the Plan were paid by the Plan's sponsor, except as noted below.

Transactions with companies that provide services to the Plan are considered party-in-interest transactions. The following party-in-interest transactions occurred during the year ended December 31, 2015:

Certain plan investments are held and managed by the custodian.

Investment management fees and participant account fees totaling \$4,028 were paid to Nationwide Financial Services, Inc. and \$13,196 were paid to Securities America, Inc. for mutual funds and accounts managed by Nationwide Financial Services, Inc. These fees are netted with earnings.

Kemper CPA Group, the third party administrator, received direct payments of \$6,646 for services provided to the Plan from fees collected by Nationwide Financial Services, Inc.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS Years Ended December 31, 2015 and 2014

NOTE J: FAIR VALUE MEASUREMENTS

Fair value of assets measured on a recurring basis at December 31, 2015 and 2014 are:

| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
|--------------------------------|---------------------|---|---|--|
| 2015 | | | | |
| Mutual funds | | | | |
| Cash equivalent | \$ 10,523 | \$ 10,523 | \$ - | \$ - |
| Bond | 686,716 | 686,716 | - | - |
| Domestic equity | 1,283,104 | 1,283,104 | - | - |
| International equity | <u>750,797</u> | <u>750,797</u> | - | - |
| Total Mutual Funds | <u>2,731,140</u> | <u>2,731,140</u> | - | - |
| 2014 | | | | |
| Mutual funds | | | | |
| Balanced | \$ 1,532,684 | \$ 1,532,684 | \$ - | \$ - |
| Bond | 172,879 | 172,879 | - | - |
| Growth | 884,221 | 884,221 | - | - |
| International stock | 45,379 | 45,379 | - | - |
| Specialty | <u>2,392</u> | <u>2,392</u> | - | - |
| Total Mutual Funds | 2,637,555 | 2,637,555 | - | - |
| Guaranteed investment contract | <u>31,043</u> | - | - | 31,043 |
| | <u>\$ 2,668,598</u> | <u>\$ 2,637,555</u> | <u>\$ -</u> | <u>\$ 31,043</u> |

Accounting Standards Codification (ASC) 820-10, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS Years Ended December 31, 2015 and 2014

NOTE J: FAIR VALUE MEASUREMENTS, continued

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

The plan held no assets subject to Level 2 valuation.

Level 3 Fair Value Measurements

The guaranteed investment contract with an insurance company is not actively traded and significant other observable inputs are not available. Thus, the fair value of the guaranteed investment contract is determined based on the fund's guaranteed interest rates/periods. On day one of the quarterly guaranteed period the crediting rate is reset to match market rates and fixed fund's value is set to 1.000000. The fixed fund's unit value is a product of the crediting interest rate and will increase incrementally to reflect interest that is earned daily.

For those assets with fair value measured using Level 3, the Plan administrator uses the fair value measurement provided by and certified to by the Plan custodian, Nationwide Financial Services, Inc.

The following table reconciles the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the guaranteed investments contract with insurance company for the years ended December 31, 2015 and 2014.

| Guaranteed Investment Contract | 2015 | 2014 |
|--|-----------------|------------------|
| Balance, beginning | \$ 31,043 | \$ 32,561 |
| Total gains (losses), realized and unrealized, included in changes in net assets available for benefits | (178) | (956) |
| Purchases | 979 | 3,063 |
| Issues | - | - |
| Sales | (31,844) | (3,625) |
| Settlements | - | - |
| Balance, ending | <u>\$ -</u> | <u>\$ 31,043</u> |
| The amount of total gains or losses for the year included in changes in net assets available for benefits attributable to the changes in unrealized gains or losses relating to assets held at the end of the reporting period | <u>\$ (178)</u> | <u>\$ (956)</u> |

Gains and losses, realized and unrealized, included in changes in net assets available for benefits for the year ended December 31, 2015 are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended December 31, 2015, there were no significant transfers into or out of Level 3.

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2015 and 2014

NOTE K: DATE OF MANAGEMENT'S REVIEW

On May 15, 2015, all assets of the plan were transferred from Nationwide Financial Services, Inc. to Alerus Financial which became the custodian of the plan. The assets were deposited with Alerus Financial on May 19, 2015.

Subsequent events through October 12, 2016, the date the report was first available for release, have been considered for disclosure.

SUPPLEMENTAL SCHEDULE

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

Schedule H, Line 4i, Schedule of Assets Held (Held at End of Year)
 EIN 61-1109215, PLAN NUMBER 001
 December 31, 2015

| (a) | (b) | (c) | (d) | (e) |
|---------------------|---|--|------|---------------------|
| | Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost | Current Value |
| Mutual Funds | | | | |
| | Vanguard Prime Money Market Fund | Cash equivalent | *** | \$ 10,523 |
| | Dimensional Two-Year Global Fixed Income I | Bond fund | *** | 25,384 |
| | Dimensional Five-Year Global Fixed Income I | Bond fund | *** | 105,457 |
| | Vanguard Total Bond Index Admiral Fund #584 | Bond fund | *** | 313,176 ** |
| | Vanguard Short Term Bond Index Admiral | Bond fund | *** | 55,410 |
| | Vanguard Inflation Protected Secs Adminral Class Fund #5119 | Bond fund | *** | 6,341 |
| | Vanguard Total Intl Bond Index Admiral | Bond fund | *** | 180,948 ** |
| | AQR Emerging Multi-Style R6 | Domestic equity | *** | 73,016 |
| | Dimensional US Vector Equity I | Domestic equity | *** | 352,264 ** |
| | Dimensional US Core Equity II | Domestic equity | *** | 342,984 ** |
| | Dimensional Global Real Estate Securities | Domestic equity | *** | 141,283 ** |
| | Fidelity Extended Market Index Investor CL | Domestic equity | *** | 25,450 |
| | Vanguard 500 Index Admiral Fd 540 | Domestic equity | *** | 315,093 ** |
| | Vanguard Total Stock Mkt Index Admiral Fund #585 | Domestic equity | *** | 33,014 |
| | AQR International Multi-Style R6 | International equity | *** | 115,008 |
| | AQR Large Cap Multi-Style R6 | International equity | *** | 253,127 ** |
| | Dimensional International Core Equity | International equity | *** | 64,832 |
| | Dimensional Emerging Markets | International equity | *** | 134,641 |
| | Dimensional Intl Vector Security Inst | International equity | *** | 145,806 ** |
| | Fidelity International Index Investor CL | International equity | *** | 15,646 |
| | Vanguard Total Intl Stock Index Admiral | International equity | *** | 21,737 |
| | Total Mutual Funds | | | |
| | Total investments | | | <u>\$ 2,731,140</u> |

* Party in interest

** Represents more than 5% of Plan assets

*** Cost omitted for participant-directed investments.

SEE INDEPENDENT AUDITOR'S REPORT

MCL CORPORATION 401(k) PROFIT SHARING PLAN AND TRUST

Schedule H, Line 4i, Schedule of Assets Held (Held at End of Year)
 EIN 61-1109215, PLAN NUMBER 001
 December 31, 2015

| (a) | (b) | (c) | (d) | (e) |
|---------------------|---|--|------|---------------------|
| | Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost | Current Value |
| Mutual Funds | | | | |
| | Vanguard Prime Money Market Fund | Cash equivalent | *** | \$ 10,523 |
| | Dimensional Two-Year Global Fixed Income I | Bond fund | *** | 25,384 |
| | Dimensional Five-Year Global Fixed Income I | Bond fund | *** | 105,457 |
| | Vanguard Total Bond Index Admiral Fund #584 | Bond fund | *** | 313,176 ** |
| | Vanguard Short Term Bond Index Admiral | Bond fund | *** | 55,410 |
| | Vanguard Inflation Protected Secs Adminral Class Fund #5119 | Bond fund | *** | 6,341 |
| | Vanguard Total Intl Bond Index Admiral | Bond fund | *** | 180,948 ** |
| | AQR Emerging Multi-Style R6 | Domestic equity | *** | 73,016 |
| | Dimensional US Vector Equity I | Domestic equity | *** | 352,264 ** |
| | Dimensional US Core Equity II | Domestic equity | *** | 342,984 ** |
| | Dimensional Global Real Estate Securities | Domestic equity | *** | 141,283 ** |
| | Fidelity Extended Market Index Investor CL | Domestic equity | *** | 25,450 |
| | Vanguard 500 Index Admiral Fd 540 | Domestic equity | *** | 315,093 ** |
| | Vanguard Total Stock Mkt Index Admiral Fund #585 | Domestic equity | *** | 33,014 |
| | AQR International Multi-Style R6 | International equity | *** | 115,008 |
| | AQR Large Cap Multi-Style R6 | International equity | *** | 253,127 ** |
| | Dimensional International Core Equity | International equity | *** | 64,832 |
| | Dimensional Emerging Markets | International equity | *** | 134,641 |
| | Dimensional Intl Vector Security Inst | International equity | *** | 145,806 ** |
| | Fidelity International Index Investor CL | International equity | *** | 15,646 |
| | Vanguard Total Intl Stock Index Admiral | International equity | *** | 21,737 |
| | Total Mutual Funds | | | |
| | Total investments | | | <u>\$ 2,731,140</u> |

* Party in interest

** Represents more than 5% of Plan assets

*** Cost omitted for participant-directed investments.

SEE INDEPENDENT AUDITOR'S REPORT

| | | |
|--|--|--|
| Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4085 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6067(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500. | OMB Nos. 1510-0110 1510-0069 2015 This Form is Open to Public Inspection |
|--|--|--|

| | | |
|--|--|--|
| Part I Annual Report Identification Information | | |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> | | |
| A 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 forms instr.); or | |
| | <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ | |
| 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). | |
| C If the plan is a collectively-bargained plan, check here | <input type="checkbox"/> | |
| D 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) _____ | |

| | | |
|---|--|---------------------|
| Part II Basic Plan Information - enter all requested information | | |
| 1a Name of plan MCL CORPORATION 401(K) PROFIT SHARING PLAN AND TRU | 1b Three-digit plan number (PN) ► | 001 |
| | 1c Effective date of plan | 10/01/1999 |
| 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) MCL CORPORATION P.O. BOX 7809 PADUCAH KY 42002-7809 | 2b Employer Identification Number (EIN) | 61-1109215 |
| | 2c Plan Sponsor's telephone number | 270-554-4002 |
| | 2d Business code (see instructions) | 722110 |

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

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

| | | | |
|---|------------------------------------|-----------------|--|
| SIGN HERE | | <u>10-13-16</u> | <u>Michael C. Lowe</u> |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) | | | Preparer's telephone number |
| | | | |

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

Form 5500 (2015)
v. 150123

Form 5500 (2015)

Page **2**

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| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
|--|--|

| | |
|---|-----------------------------------|
| 4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name | 4b EIN 4c PN |
|---|-----------------------------------|

| | | |
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| 5 Total number of participants at the beginning of the plan year | 5 | 267 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d). | | |
| a (1) Total number of active participants at the beginning of the plan year | 6a(1) | 254 |
| a (2) Total number of active participants at the end of the plan year | 6a(2) | 201 |
| b Retired or separated participants receiving benefits | 6b | |
| c Other retired or separated participants entitled to future benefits | 6c | 18 |
| d Subtotal. Add lines 6a(2), 6b, and 6c | 6d | 219 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | 6e | |
| f Total. Add lines 6d and 6e | 6f | 219 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 6g | 80 |
| h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | 6h | 0 |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

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

| | |
|--|--|
| 9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) Insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b 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 checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor |
|--|--|

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information - Small Plan)
 (3) ☒ 1 **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **Q** (Financial Transaction Schedules)