

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2015 This Form is Open to Public Inspection
---	---	---

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:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or	
	☒ a single-employer plan; ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report; ☐ the final return/report;	
	☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).		
C	If the plan is a collectively-bargained plan, check here. ☒		
D	Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;	
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>WALBRO ENGINE MANAGEMENT LLC UAW LOCAL 9699 401(K) PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>003</u>
		1c	Effective date of plan <u>07/01/2007</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>WALBRO LLC</u> <u>2015 W RIVER ROAD</u> <u>SUITE 202</u> <u>TUCSON, AZ 85704</u>	2b	Employer Identification Number (EIN) <u>38-2968944</u>
		2c	Plan Sponsor's telephone number <u>520-229-5626</u>
		2d	Business code (see instructions) <u>333610</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.	10/14/2016	ADAM ARKELLS
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 161
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) 149
a(2) Total number of active participants at the end of the plan year	6a(2) 148
b Retired or separated participants receiving benefits.....	6b
c Other retired or separated participants entitled to future benefits.....	6c 10
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 158
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e
f Total. Add lines 6d and 6e	6f 158
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 141
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 2
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 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE 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 WALBRO ENGINE MANAGEMENT LLC UAW LOCAL 9699 401(K) PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 WALBRO LLC	D Employer Identification Number (EIN) 38-2968944	

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

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

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

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

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

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

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

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

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

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

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)

BFC

38-2968944

(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?
10 99	OTHER SERVICES	6500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65	RECORDKEEPER	25	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DIVRS DIVD INV - INVESCO INVE 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MSIF MID CAP GRTH A - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PERKINS MID CP VAL S - JANUS SERVI 43-1804048	0.50%	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>WALBRO ENGINE MANAGEMENT LLC UAW LOCAL 9699 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WALBRO LLC</u>	D Employer Identification Number (EIN) <u>38-2968944</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	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	0
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	12058	17895
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property)	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans	1c(8)	0	0
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	752502	876256
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	764560	894151

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	764560	894151
---	-----------	--------	--------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	107496	
(B) Participants	2a(1)(B)	67875	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		175371

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	47153	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		47153

(3) Rents	2b(3)		0
-----------------	--------------	--	---

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-52555
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		169971

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	33855	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		33855
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	6525	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		6525
j Total expenses. Add all expense amounts in column (b) and enter total	2j		40380

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		129591
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: BEACH, FLEISCHMAN, P.C.

(2) EIN: 86-0683059

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.)		☒		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒		

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			3000000
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>WALBRO ENGINE MANAGEMENT LLC UAW LOCAL 9699 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WALBRO LLC</u>	D Employer Identification Number (EIN) <u>38-2968944</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>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

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

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

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?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Part VII	IRS Compliance Questions
-----------------	---------------------------------

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

**WALBRO ENGINE MANAGEMENT, LLC UAW
LOCAL 9699 401(K) PLAN**

YEAR ENDED DECEMBER 31, 2015

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

YEAR ENDED DECEMBER 31, 2015

CONTENTS

	Page
Independent auditors' report	1 - 2
Financial statements:	
Statements of net assets available for benefits	3
Statement of changes in net assets available for benefits	4
Notes to financial statements	5 - 12
Supplemental information:	
Schedule H, Form 5500, Line 4i - Schedule of assets held for investment purposes at end of year	13



BEACHFLEISCHMAN

Independent Auditors' Report

Plan Administrator
Walbro Engine Management, LLC UAW Local 9699 401(k) Plan
Tucson, Arizona

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Walbro Engine Management, LLC UAW Local 9699 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with U.S. generally accepted auditing standards established by the AICPA Auditing Standards Board. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2015 and 2014 and for the year ended December 31, 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets held for investment purposes 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, we 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 trustee, have been audited by us in accordance with U.S. generally accepted auditing standards established by the AICPA Auditing Standards Board and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in cursive script that reads "Beach Fleischman PC".

Tucson, Arizona
October 10, 2016

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 894,151	\$ 764,560
Receivables:		
Employer contributions	<u>62,049</u>	<u>37,840</u>
Net assets available for benefits	<u>\$ 956,200</u>	<u>\$ 802,400</u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2015

Additions to net assets attributed to:	
Investment income (loss):	
Net depreciation in fair value of investments	\$ (52,555)
Dividends	47,153
Interest	<u>2</u>
Net investment loss	<u>(5,400)</u>
Contributions:	
Employer	131,705
Participants'	<u>67,875</u>
Total contributions	<u>199,580</u>
Total additions	<u>194,180</u>
Deductions from net assets attributed to:	
Benefits paid to participants	33,855
Administrative fees	<u>6,525</u>
Total deductions	<u>40,380</u>
Net increase	153,800
Net assets available for benefits:	
Beginning of year	<u>802,400</u>
End of year	<u><u>\$ 956,200</u></u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

1. Description of plan:

The following description of the Walbro Engine Management, LLC UAW Local 9699 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan was established in July 2007.

General:

The Sponsor of the Plan is Walbro, LLC (formerly Walbro Engine Management, LLC) (Sponsor).

The Plan is a defined contribution retirement plan covering employees of Walbro, LLC who are at least 18 years of age, are covered by a collective bargaining agreement between the Sponsor and the UAW Local 9699 and have achieved seniority status under said agreement. Leased employees and nonresident aliens with no U.S. source of income are excluded from participating in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participants' contributions:

Under the 401(k) provisions of the Plan, the participants may elect to defer up to 25% of their pretax regular compensation and up to 100% of bonuses, subject to current statutory limits determined annually and prescribed by the Internal Revenue Service. Effective April 2014, participants are also able to designate salary deferrals as Roth deferrals. The Plan also permits eligible participants to make additional voluntary contributions of qualified rollovers from other retirement plans.

Employer contributions:

Participants with an original hire date of November 9, 2006 or later are eligible to receive employer nonelective contributions equal to 3% of eligible compensation, as defined. Participants with an original hire date prior to November 9, 2006 who were participants in the Walbro Engine Management, LLC UAW Local 9699 Pension Plan on July 5, 2009, are eligible to receive a 100% vested nonelective contribution of \$0.39 per hour up to a maximum of 1,976 hours worked. Effective November 9, 2014, the vested nonelective contribution for those participants with an original hire date prior to November 9, 2006 increased to \$0.45 per hour up to 1,976 hours worked. Employer contributions are invested in the same funds and increments as directed by the participant for the participant's contributions. Contributions are subject to statutory limitations.

Participants' accounts:

Each participant's account is credited with the participant's elective deferral and rollover contributions, actual earnings thereon, allocations of the employer's contributions and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

1. Description of plan (continued):

Investment options:

Upon enrollment in the Plan, a participant may direct contributions in any whole percentage increments into any of several different investment options. All of the assets are in the custody of Fidelity Management Trust Company. Participants may change their investment options at any time.

Vesting:

Participants are immediately vested in their elective deferral contributions and any rollover contributions made to the Plan, plus actual earnings thereon. Vesting in the employer's contribution portion of the participant's accounts (that were not subject to immediate vesting) plus actual earnings thereon is based on years of credited service. Participants vest 100% upon the completion of their third year of credited service or upon attaining their normal retirement age. The Plan defines a year of credited service to be a twelve consecutive month period commencing with the participant's hire date with at least 1,000 hours of service. Upon death or total disability of any participant prior to retirement, the participant's account balance shall become fully vested.

Hardship withdrawals:

If approved by the Plan Administrator, a participant may withdraw from his/her participant deferral contributions account, the amount needed to satisfy any of the following immediate and heavy financial needs (minimum of \$500): unreimbursed medical expenses for qualified persons, purchase of a principal residence, to prevent eviction from or foreclosure on a principal residence, to pay for post-secondary education expenses for qualified persons, funeral expenses or for expenses that qualify as a casualty deduction under the Internal Revenue Code (IRC). Prior to receiving a hardship withdrawal, a participant must first exhaust all other options. The participant will be unable to contribute to the Plan for six months following receipt of a hardship withdrawal.

Payment of benefits:

On termination of service due to death, disability, retirement or other reason, a participant whose vested account balance exceeds \$1,000 may elect to receive a lump-sum amount payment equal to the value of their account balance. Participants with account balances less than \$1,000 must take a lump sum distribution as soon as practicable following termination.

Expenses:

Certain expenses of maintaining the plan are paid by the plan unless otherwise paid for by the Sponsor. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Forfeitures:

Forfeited balances of terminated participants' nonvested accounts are used to reduce future employer contributions or used to pay Plan expenses. At December 31, 2015 and 2014, there were \$6,500 and \$0 of nonvested accounts to be forfeited in future periods. During 2015, no forfeitures were used to reduce employer contributions or pay expenses.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

1. Description of plan (continued):

Plan restatement:

The Plan was amended and restated effective January 1, 2015 to comply with the plan restatement requirements of the Pension Protection Act of 2006.

2. Summary of significant accounting policies:

Basis of accounting:

The Plan's financial statements are prepared using the accrual method of accounting.

Estimates:

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

Investment valuation and income recognition:

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net depreciation in the fair value of investments includes both realized and unrealized gains and losses on investments bought and sold as well as held during the year.

Payments of benefits:

Benefits paid to participants are recorded when paid.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

2. Summary of significant accounting policies (continued):

Accounting pronouncements:

During 2015, the Plan adopted FASB Accounting Standard Update (ASU) No. 2015-12. The ASU includes three parts. Part I, Fully Benefit-Responsive Investment Contracts, clarifies that contract value is the relevant measurement attribute for fully benefit-responsive investment contracts (FBRICs). Part I eliminates the requirement to measure and present the fair value of FBRICs. Part II, Plan Investment Disclosures, eliminates the requirements to disclose (a) individual investments that represent 5 percent or more of net assets available for benefits and (b) net appreciation (depreciation) in fair value by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. The Plan will continue to disaggregate investments that are measured using fair value by general type; however, the Plan is no longer required to disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value valuation methodologies will continue to be provided by general type of plan assets. Part III, Measurement Date Practical Expedient, is not applicable to the Plan. The ASU was adopted retrospectively.

Subsequent events:

The Plan has evaluated the events that have occurred subsequent to December 31, 2015 through October 10, 2016, the date that the financial statements were available to be issued. The Plan has no responsibility to update these financial statements for events and circumstances occurring after this date.

3. Federal income tax status:

The Sponsor has adopted a volume submitter plan, as sponsored by Fidelity Management & Research Company, who obtained its latest advisory letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the advisory letter. However, the Plan Administrator and the Sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan was qualified and the related trust tax-exempt as of December 31, 2015 and 2014.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

4. Fair value measurements:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets or active markets that the Plan does not have access to;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

At December 31, 2015, the fair value of assets measured on a recurring basis is as follows:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in the fair value hierarchys:				
Registered investment companies	\$ 894,151	\$ 894,151	\$ -	\$ -
	<u>\$ 894,151</u>	<u>\$ 894,151</u>	<u>\$ -</u>	<u>\$ -</u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

4. Fair value measurements (continued):

At December 30, 2014 the fair value of assets measured on a recurring basis is as follows:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in the fair value hierarchys:				
Registered investment companies	\$ 764,560	\$ 764,560	\$ -	\$ -
	<u>\$ 764,560</u>	<u>\$ 764,560</u>	<u>\$ -</u>	<u>\$ -</u>

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

Registered investment companies: Valued at the closing price reported in the active market in which the individual securities are traded.

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

5. Investments:

Certain information related to investments from participants disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2015 and 2014, and net appreciation (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2015, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.

6. Related party transactions:

Administrative costs of the Plan related to administration of participant benefits, accounting, and legal fees are paid directly by the Sponsor. Administrative costs paid directly by the Sponsor totaled approximately \$13,100 for 2015.

Certain accounting functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

7. Plan termination:

Although it has not expressed any intent to do so, the Sponsor 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.

8. Reconciliation of financial statements to Form 5500:

The following is a reconciliation of investments per Form 5500 to the financial statements at December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Interest in registered investment companies per Form 5500	\$ 876,256	\$ 752,502
Interest bearing cash per Form 5500	<u>17,895</u>	<u>12,058</u>
Registered investment companies per the financial statements	<u>\$ 894,151</u>	<u>\$ 764,560</u>

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 at December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Net assets available for benefits per the financial statements	\$ 956,200	\$ 802,400
Less: Employer contribution receivable	<u>(62,049)</u>	<u>(37,840)</u>
Net assets available for benefits per Form 5500	<u>\$ 894,151</u>	<u>\$ 764,560</u>

The following is a reconciliation of employer contributions received per the financial statements to Form 5500 for year ended December 31, 2015:

	<u>2015</u>
Employer contributions per the financial statements	\$ 131,705
Add: Prior year employer contribution receivable	37,840
Less: Current year employer contribution receivable	<u>(62,049)</u>
Employer contributions per Form 5500	<u>\$ 107,496</u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

9. Risks and uncertainties:

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

At times, certain investments held by the plan may constitute a concentration in accordance with accounting standards. At December 31, 2015, four investments represented 80% of total investments.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

SCHEDULE H, FORM 5500, LINE 4i- SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

EIN: 38-2968944 PLAN #003

PLAN YEAR ENDED DECEMBER 31, 2015

a)	b) Identity of issue, borrower, lessor or similar party	c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	d) Cost	e) Current value
*	Fidelity Management Trust Company	Registered investment companies:		
		Fidelity Capital Appreciation		\$ 17,774
		Fidelity Freedom 2010		65
		Fidelity Freedom 2015		127,614
		Fidelity Freedom 2020		350,606
		Fidelity Freedom 2025		132,364
		Fidelity Freedom 2030		108,821
		Fidelity Freedom 2035		55,215
		Fidelity Freedom 2040		8,512
		Fidelity Freedom 2045		5,534
		Fidelity Freedom 2050		16,288
		Fidelity Freedom 2055		13,799
		Fidelity Freedom 2060		1,492
		Fidelity International Discovery		7,544
		Fidelity Large Cap Value		377
		Fidelity Retirement Money Market		17,895
		Fidelity Stock Select Small Cap		10,517
		Fidelity Total Bond		12,033
		MSIF Mid Cap Growth		1,836
		Perkins Mid Cap Value		5,416
		Spartan 500 Index Adv		449

* Represents a party in interest

**WALBRO ENGINE MANAGEMENT, LLC UAW
LOCAL 9699 401(K) PLAN**

YEAR ENDED DECEMBER 31, 2015

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

YEAR ENDED DECEMBER 31, 2015

CONTENTS

	Page
Independent auditors' report	1 - 2
Financial statements:	
Statements of net assets available for benefits	3
Statement of changes in net assets available for benefits	4
Notes to financial statements	5 - 12
Supplemental information:	
Schedule H, Form 5500, Line 4i - Schedule of assets held for investment purposes at end of year	13



BEACHFLEISCHMAN

Independent Auditors' Report

Plan Administrator
Walbro Engine Management, LLC UAW Local 9699 401(k) Plan
Tucson, Arizona

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Walbro Engine Management, LLC UAW Local 9699 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with U.S. generally accepted auditing standards established by the AICPA Auditing Standards Board. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2015 and 2014 and for the year ended December 31, 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets held for investment purposes 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, we 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 trustee, have been audited by us in accordance with U.S. generally accepted auditing standards established by the AICPA Auditing Standards Board and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in cursive script that reads "Beach Fleischman PC".

Tucson, Arizona
October 10, 2016

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 894,151	\$ 764,560
Receivables:		
Employer contributions	<u>62,049</u>	<u>37,840</u>
Net assets available for benefits	<u>\$ 956,200</u>	<u>\$ 802,400</u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2015

Additions to net assets attributed to:	
Investment income (loss):	
Net depreciation in fair value of investments	\$ (52,555)
Dividends	47,153
Interest	<u>2</u>
Net investment loss	<u>(5,400)</u>
Contributions:	
Employer	131,705
Participants'	<u>67,875</u>
Total contributions	<u>199,580</u>
Total additions	<u>194,180</u>
Deductions from net assets attributed to:	
Benefits paid to participants	33,855
Administrative fees	<u>6,525</u>
Total deductions	<u>40,380</u>
Net increase	153,800
Net assets available for benefits:	
Beginning of year	<u>802,400</u>
End of year	<u><u>\$ 956,200</u></u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

1. Description of plan:

The following description of the Walbro Engine Management, LLC UAW Local 9699 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan was established in July 2007.

General:

The Sponsor of the Plan is Walbro, LLC (formerly Walbro Engine Management, LLC) (Sponsor).

The Plan is a defined contribution retirement plan covering employees of Walbro, LLC who are at least 18 years of age, are covered by a collective bargaining agreement between the Sponsor and the UAW Local 9699 and have achieved seniority status under said agreement. Leased employees and nonresident aliens with no U.S. source of income are excluded from participating in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participants' contributions:

Under the 401(k) provisions of the Plan, the participants may elect to defer up to 25% of their pretax regular compensation and up to 100% of bonuses, subject to current statutory limits determined annually and prescribed by the Internal Revenue Service. Effective April 2014, participants are also able to designate salary deferrals as Roth deferrals. The Plan also permits eligible participants to make additional voluntary contributions of qualified rollovers from other retirement plans.

Employer contributions:

Participants with an original hire date of November 9, 2006 or later are eligible to receive employer nonelective contributions equal to 3% of eligible compensation, as defined. Participants with an original hire date prior to November 9, 2006 who were participants in the Walbro Engine Management, LLC UAW Local 9699 Pension Plan on July 5, 2009, are eligible to receive a 100% vested nonelective contribution of \$0.39 per hour up to a maximum of 1,976 hours worked. Effective November 9, 2014, the vested nonelective contribution for those participants with an original hire date prior to November 9, 2006 increased to \$0.45 per hour up to 1,976 hours worked. Employer contributions are invested in the same funds and increments as directed by the participant for the participant's contributions. Contributions are subject to statutory limitations.

Participants' accounts:

Each participant's account is credited with the participant's elective deferral and rollover contributions, actual earnings thereon, allocations of the employer's contributions and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

1. Description of plan (continued):

Investment options:

Upon enrollment in the Plan, a participant may direct contributions in any whole percentage increments into any of several different investment options. All of the assets are in the custody of Fidelity Management Trust Company. Participants may change their investment options at any time.

Vesting:

Participants are immediately vested in their elective deferral contributions and any rollover contributions made to the Plan, plus actual earnings thereon. Vesting in the employer's contribution portion of the participant's accounts (that were not subject to immediate vesting) plus actual earnings thereon is based on years of credited service. Participants vest 100% upon the completion of their third year of credited service or upon attaining their normal retirement age. The Plan defines a year of credited service to be a twelve consecutive month period commencing with the participant's hire date with at least 1,000 hours of service. Upon death or total disability of any participant prior to retirement, the participant's account balance shall become fully vested.

Hardship withdrawals:

If approved by the Plan Administrator, a participant may withdraw from his/her participant deferral contributions account, the amount needed to satisfy any of the following immediate and heavy financial needs (minimum of \$500): unreimbursed medical expenses for qualified persons, purchase of a principal residence, to prevent eviction from or foreclosure on a principal residence, to pay for post-secondary education expenses for qualified persons, funeral expenses or for expenses that qualify as a casualty deduction under the Internal Revenue Code (IRC). Prior to receiving a hardship withdrawal, a participant must first exhaust all other options. The participant will be unable to contribute to the Plan for six months following receipt of a hardship withdrawal.

Payment of benefits:

On termination of service due to death, disability, retirement or other reason, a participant whose vested account balance exceeds \$1,000 may elect to receive a lump-sum amount payment equal to the value of their account balance. Participants with account balances less than \$1,000 must take a lump sum distribution as soon as practicable following termination.

Expenses:

Certain expenses of maintaining the plan are paid by the plan unless otherwise paid for by the Sponsor. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Forfeitures:

Forfeited balances of terminated participants' nonvested accounts are used to reduce future employer contributions or used to pay Plan expenses. At December 31, 2015 and 2014, there were \$6,500 and \$0 of nonvested accounts to be forfeited in future periods. During 2015, no forfeitures were used to reduce employer contributions or pay expenses.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

1. Description of plan (continued):

Plan restatement:

The Plan was amended and restated effective January 1, 2015 to comply with the plan restatement requirements of the Pension Protection Act of 2006.

2. Summary of significant accounting policies:

Basis of accounting:

The Plan's financial statements are prepared using the accrual method of accounting.

Estimates:

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

Investment valuation and income recognition:

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net depreciation in the fair value of investments includes both realized and unrealized gains and losses on investments bought and sold as well as held during the year.

Payments of benefits:

Benefits paid to participants are recorded when paid.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

2. Summary of significant accounting policies (continued):

Accounting pronouncements:

During 2015, the Plan adopted FASB Accounting Standard Update (ASU) No. 2015-12. The ASU includes three parts. Part I, Fully Benefit-Responsive Investment Contracts, clarifies that contract value is the relevant measurement attribute for fully benefit-responsive investment contracts (FBRICs). Part I eliminates the requirement to measure and present the fair value of FBRICs. Part II, Plan Investment Disclosures, eliminates the requirements to disclose (a) individual investments that represent 5 percent or more of net assets available for benefits and (b) net appreciation (depreciation) in fair value by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. The Plan will continue to disaggregate investments that are measured using fair value by general type; however, the Plan is no longer required to disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value valuation methodologies will continue to be provided by general type of plan assets. Part III, Measurement Date Practical Expedient, is not applicable to the Plan. The ASU was adopted retrospectively.

Subsequent events:

The Plan has evaluated the events that have occurred subsequent to December 31, 2015 through October 10, 2016, the date that the financial statements were available to be issued. The Plan has no responsibility to update these financial statements for events and circumstances occurring after this date.

3. Federal income tax status:

The Sponsor has adopted a volume submitter plan, as sponsored by Fidelity Management & Research Company, who obtained its latest advisory letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the advisory letter. However, the Plan Administrator and the Sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan was qualified and the related trust tax-exempt as of December 31, 2015 and 2014.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

4. Fair value measurements:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets or active markets that the Plan does not have access to;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

At December 31, 2015, the fair value of assets measured on a recurring basis is as follows:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in the fair value hierarchys:				
Registered investment companies	\$ 894,151	\$ 894,151	\$ -	\$ -
	<u>\$ 894,151</u>	<u>\$ 894,151</u>	<u>\$ -</u>	<u>\$ -</u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

4. Fair value measurements (continued):

At December 30, 2014 the fair value of assets measured on a recurring basis is as follows:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in the fair value hierarchys:				
Registered investment companies	\$ 764,560	\$ 764,560	\$ -	\$ -
	<u>\$ 764,560</u>	<u>\$ 764,560</u>	<u>\$ -</u>	<u>\$ -</u>

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

Registered investment companies: Valued at the closing price reported in the active market in which the individual securities are traded.

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

5. Investments:

Certain information related to investments from participants disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2015 and 2014, and net appreciation (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2015, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.

6. Related party transactions:

Administrative costs of the Plan related to administration of participant benefits, accounting, and legal fees are paid directly by the Sponsor. Administrative costs paid directly by the Sponsor totaled approximately \$13,100 for 2015.

Certain accounting functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

7. Plan termination:

Although it has not expressed any intent to do so, the Sponsor 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.

8. Reconciliation of financial statements to Form 5500:

The following is a reconciliation of investments per Form 5500 to the financial statements at December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Interest in registered investment companies per Form 5500	\$ 876,256	\$ 752,502
Interest bearing cash per Form 5500	<u>17,895</u>	<u>12,058</u>
Registered investment companies per the financial statements	<u>\$ 894,151</u>	<u>\$ 764,560</u>

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 at December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Net assets available for benefits per the financial statements	\$ 956,200	\$ 802,400
Less: Employer contribution receivable	<u>(62,049)</u>	<u>(37,840)</u>
Net assets available for benefits per Form 5500	<u>\$ 894,151</u>	<u>\$ 764,560</u>

The following is a reconciliation of employer contributions received per the financial statements to Form 5500 for year ended December 31, 2015:

	<u>2015</u>
Employer contributions per the financial statements	\$ 131,705
Add: Prior year employer contribution receivable	37,840
Less: Current year employer contribution receivable	<u>(62,049)</u>
Employer contributions per Form 5500	<u>\$ 107,496</u>

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2015

9. Risks and uncertainties:

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

At times, certain investments held by the plan may constitute a concentration in accordance with accounting standards. At December 31, 2015, four investments represented 80% of total investments.

WALBRO ENGINE MANAGEMENT, LLC UAW LOCAL 9699 401(K) PLAN

SCHEDULE H, FORM 5500, LINE 4i- SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

EIN: 38-2968944 PLAN #003

PLAN YEAR ENDED DECEMBER 31, 2015

a)	b) Identity of issue, borrower, lessor or similar party	c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	d) Cost	e) Current value
*	Fidelity Management Trust Company	Registered investment companies:		
		Fidelity Capital Appreciation		\$ 17,774
		Fidelity Freedom 2010		65
		Fidelity Freedom 2015		127,614
		Fidelity Freedom 2020		350,606
		Fidelity Freedom 2025		132,364
		Fidelity Freedom 2030		108,821
		Fidelity Freedom 2035		55,215
		Fidelity Freedom 2040		8,512
		Fidelity Freedom 2045		5,534
		Fidelity Freedom 2050		16,288
		Fidelity Freedom 2055		13,799
		Fidelity Freedom 2060		1,492
		Fidelity International Discovery		7,544
		Fidelity Large Cap Value		377
		Fidelity Retirement Money Market		17,895
		Fidelity Stock Select Small Cap		10,517
		Fidelity Total Bond		12,033
		MSIF Mid Cap Growth		1,836
		Perkins Mid Cap Value		5,416
		Spartan 500 Index Adv		449

* Represents a party in interest