Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	**2016** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

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.)
- [x] 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:
- [x] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
MEDICAL RECOVERY SYSTEMS INC 401(K) SALARY REDUCTION PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1999

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)
MEDICAL RECOVERY SYSTEMS, INC.

2055 READING RD, STE 500
CINCINNATI, OH 45202-1469

2b Employer Identification Number (EIN) 31-1238578

2c Plan Sponsor's telephone number 513-487-7298

2d Business code (see instructions) 541990

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.	10/06/2017	MARK CARPENTER
	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 [X] 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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	195
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)**	113
a(2) Total number of active participants at the end of the plan year	**6a(2)**	85
b Retired or separated participants receiving benefits	**6b**	12
c Other retired or separated participants entitled to future benefits	**6c**	81
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	178
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	178
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	149
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	25
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

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)		**9b** Plan benefit arrangement (check all that apply)	
(1) [X]	Insurance	**(1)** [X]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(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	**b General Schedules**
(1) [X] **R** (Retirement Plan Information)	**(1)** [X] **H** (Financial Information)
(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)** [ ] **I** (Financial Information – Small Plan)
	(3) [X] 1 **A** (Insurance Information)
	(4) [X] **C** (Service Provider Information)
(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)** [X] **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 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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).	**2016** **This Form is Open to Public Inspection**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan	**B** Three-digit plan number (PN) ▶
MEDICAL RECOVERY SYSTEMS INC 401(K) SALARY REDUCTION PLAN AND TRUST	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
MEDICAL RECOVERY SYSTEMS, INC.	31-1238578

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

LINCOLN NATIONAL LIFE INSURANCE CO.

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
35-0472300	65676	GP82521/PLF7KP	160	01/01/2016	12/31/2016

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
10003	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

LINCOLN FINANCIAL ADVISORS
1300 S. CLINTON STREET, SUITE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
10003			4

(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 **(c)** Amount	**(d)** Purpose	**(e)** Organization code
			4

(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	1408228
5	Current value of plan's interest under this contract in separate accounts at year end	5	2200886

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.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VAR ANNUITY W/GUAR FUND

b	Balance at the end of the previous year		7b	1102367
c	Additions: (1) Contributions deposited during the year	7c(1)	91129	
	(2) Dividends and credits	7c(2)	0	
	(3) Interest credited during the year	7c(3)	45635	
	(4) Transferred from separate account	7c(4)	210445	
	(5) Other (specify below) ▶	7c(5)		
	(6) Total additions		7c(6)	347209
d	Total of balance and additions (add lines **7b** and **7c(6)**).		7d	1449576
e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	34831	
	(2) Administration charge made by carrier	7e(2)	4019	
	(3) Transferred to separate account	7e(3)	204	
	(4) Other (specify below) ▶ INTERNAL TRANSFER, FORFEITURE, FEE	7e(4)	2294	
	(5) Total deductions		7e(5)	41348
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)		7f	1408228

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2016
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
MEDICAL RECOVERY SYSTEMS INC 401(K) SALARY REDUCTION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MEDICAL RECOVERY SYSTEMS, INC.

D Employer Identification Number (EIN)
31-1238578

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

LINCOLN NATIONAL CORPORATION

35-1140070

(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	SERVICE PROVIDER	12858	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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 [ ]

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2016** **This Form is Open to Public Inspection.**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
MEDICAL RECOVERY SYSTEMS INC 401(K) SALARY REDUCTION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MEDICAL RECOVERY SYSTEMS, INC.

D Employer Identification Number (EIN)
31-1238578

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SA11 LVIP DIMENSIONAL CORE EQUITY 1
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-111 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95141

a Name of MTIA, CCT, PSA, or 103-12 IE: SA12 LVIP DELAWARE BOND
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-112 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58546

a Name of MTIA, CCT, PSA, or 103-12 IE: SA14 FED GOVT ULTRASHORT DURATION
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-114 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 309716

a Name of MTIA, CCT, PSA, or 103-12 IE: SA17 COLUMBIA ACORN
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-117 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56294

a Name of MTIA, CCT, PSA, or 103-12 IE: SA19 LVIP VANGUARD DOMESTIC EQUITY
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-119 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74069

a Name of MTIA, CCT, PSA, or 103-12 IE: SA20 FRANKLIN HIGH INCOME
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-120 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 47456

a Name of MTIA, CCT, PSA, or 103-12 IE: SA21 VANGARD LIFESTRATEGY MOD GRWTH
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.
c EIN-PN 35-0472300-121 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32212

a Name of MTIA, CCT, PSA, or 103-12 IE: SA22 LVIP MONDRIAN INT'L VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	27948
a Name of MTIA, CCT, PSA, or 103-12 IE: SA23 SSGA RUSSELL ALL CAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	208481
a Name of MTIA, CCT, PSA, or 103-12 IE: SA24 SSGA RUSSEL SMALL/MID CAP INDX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-124	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	32601
a Name of MTIA, CCT, PSA, or 103-12 IE: SA27 LVIP SSGA S&P 500 INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-127	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	79846
a Name of MTIA, CCT, PSA, or 103-12 IE: SA28 INVESCO GROWTH AND INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8915
a Name of MTIA, CCT, PSA, or 103-12 IE: SA30 VANGUARD LIFESTRATEGY CONSERV			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	120562
a Name of MTIA, CCT, PSA, or 103-12 IE: SA32 VANGUARD LIFESTRATEGY GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	31558
a Name of MTIA, CCT, PSA, or 103-12 IE: SA33 LVIP DELAWARE SOCIAL AWARENESS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-133	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6164
a Name of MTIA, CCT, PSA, or 103-12 IE: SA34 AMERICAN FUNDS NEW PERSPECTIVE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-134	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	45181
a Name of MTIA, CCT, PSA, or 103-12 IE: SA35 FIDELITY VIP CONTRAFUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-135	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	64864

a Name of MTIA, CCT, PSA, or 103-12 IE: SA36 LVIP SSGA SMALLCAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-136	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	25391
a Name of MTIA, CCT, PSA, or 103-12 IE: SA39 ALLIANCE VPS SMALL MID VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-139	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1354
a Name of MTIA, CCT, PSA, or 103-12 IE: SA46 AMERICAN FUNDS SMALLCAP WORLD			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-146	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3609
a Name of MTIA, CCT, PSA, or 103-12 IE: SA48 AMERICAN FUNDS GRWTH FUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-148	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	86223
a Name of MTIA, CCT, PSA, or 103-12 IE: SA49 AMERICAN FUNDS INVESTMENT CO			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	106485
a Name of MTIA, CCT, PSA, or 103-12 IE: SA54 AMERICAN FUNDS EUROPACIFIC GRW			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-154	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35887
a Name of MTIA, CCT, PSA, or 103-12 IE: SA55 LVIP CLARION GLBL REAL ESTATE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-155	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	25976
a Name of MTIA, CCT, PSA, or 103-12 IE: SA56 DELAWARE VIP SML CAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-156	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2959
a Name of MTIA, CCT, PSA, or 103-12 IE: SA57 LVIP US EQUITY MGD VOLATILITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-157	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	43822
a Name of MTIA, CCT, PSA, or 103-12 IE: SA58 FRANKLIN GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-158	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	21576

a Name of MTIA, CCT, PSA, or 103-12 IE: SA59 LVIP VANGUARD INTL EQUTIY ETF			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-159	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	27912
a Name of MTIA, CCT, PSA, or 103-12 IE: SA61 DELAWARE VIP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-161	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22606
a Name of MTIA, CCT, PSA, or 103-12 IE: SA62 LVIP FRANKLIN TMPTN GLBL EQUTY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-162	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: SA63 WELLS FARGO ADVANTAGE DISCOVER			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-163	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6139
a Name of MTIA, CCT, PSA, or 103-12 IE: SA64 JANUS ASPEN ENTERPRISE PORTFOL			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-164	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	515
a Name of MTIA, CCT, PSA, or 103-12 IE: SA65 MFS VIT GROWTH SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-165	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: SA67 MFS VIT UTILITIES SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-167	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	403
a Name of MTIA, CCT, PSA, or 103-12 IE: SA76 INVESCO SMALL CAP DISCOVERY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-176	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	346
a Name of MTIA, CCT, PSA, or 103-12 IE: SA77 BLACKROCK ENERGY AND RESOURCES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-177	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	44065
a Name of MTIA, CCT, PSA, or 103-12 IE: SA81 BLACKROCK CAPITAL APPRECIATION			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-181	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7623

a Name of MTIA, CCT, PSA, or 103-12 IE: SA83 BLACKROCK FLEXIBLE EQUITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7939
a Name of MTIA, CCT, PSA, or 103-12 IE: SA84 FIDELITY VIP MID CAP			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-184	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	43508
a Name of MTIA, CCT, PSA, or 103-12 IE: SA86 TEMPLETON GLOBAL BOND VIP			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-186	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	58443
a Name of MTIA, CCT, PSA, or 103-12 IE: SA92 LVIP BLACKROCK INFLATION BOND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-192	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49361
a Name of MTIA, CCT, PSA, or 103-12 IE: SA93 DELAWARE VIP DIVERSIFIED INCOM			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3592
a Name of MTIA, CCT, PSA, or 103-12 IE: SA94 OPPENHEIMER DEVELOPING MARKETS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-194	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23166
a Name of MTIA, CCT, PSA, or 103-12 IE: SA95 LVIP DELAWARE FNDTN CONSERVATI			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-195	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	395
a Name of MTIA, CCT, PSA, or 103-12 IE: SA96 LVIP DELAWARE FNDTN MODERATE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-196	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	20292
a Name of MTIA, CCT, PSA, or 103-12 IE: SA97 LVIP DELAWARE FNDTN AGGRESSIVE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-197	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	29608
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL1 LVIP MANAGED RISK PROFILE 2010			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-701	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1186

a Name of MTIA, CCT, PSA, or 103-12 IE: SAL2 LVIP MANAGED RISK PROFILE 2020			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-702	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23928
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL3 LVIP MANAGED RISK PROFILE 2030			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-703	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7593
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL4 LVIP MANAGED RISK PROFILE 2040			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-704	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	15401
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL5 LVIP SSGA INTERNATIONAL INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-708	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL6 LVIP SSGA BOND INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-709	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	44197
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL7 LVIP DELAWARE SPEC OPPORTUNITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-710	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	349
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL8 SSGA RUSSELL LARGE CAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-711	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	342
a Name of MTIA, CCT, PSA, or 103-12 IE: SAL9 SSGA RUSSELL LARGE CAP GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-712	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	30516
a Name of MTIA, CCT, PSA, or 103-12 IE: SALA SSGA S&P MIDCAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-713	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	735
a Name of MTIA, CCT, PSA, or 103-12 IE: SALB SSGA RUSSELL SMALL CAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-714	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	349

a Name of MTIA, CCT, PSA, or 103-12 IE: SALC SSGA RUSSELL SMALL CAP GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-715	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2219
a Name of MTIA, CCT, PSA, or 103-12 IE: SA1C AMERICAN FUNDS HIGH INCOME TR			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-716	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	15658
a Name of MTIA, CCT, PSA, or 103-12 IE: SA1E AMERICAN FUNDS BOND FUND OF AM			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-717	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	330
a Name of MTIA, CCT, PSA, or 103-12 IE: SA1X LVIP BARON GROWTH OPPORTUNITY			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-718	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1510
a Name of MTIA, CCT, PSA, or 103-12 IE: SALL LVIP MANAGED RISK PROFILE 2050			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-719	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6385
a Name of MTIA, CCT, PSA, or 103-12 IE: SALM PIMCO TOTAL RETURN			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.			
c EIN-PN 35-0472300-720	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	51637
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

Part II Information on Participating Plans (to be completed by DFEs)

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

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

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a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2016** **This Form is Open to Public Inspection**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
MEDICAL RECOVERY SYSTEMS INC 401(K) SALARY REDUCTION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MEDICAL RECOVERY SYSTEMS, INC.

D Employer Identification Number (EIN)
31-1238578

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	9528	9054
(2) Participant contributions	1b(2)	0	0
(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)	2506849	2200886
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1102367	1408228
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	3618744	3618168
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	205
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	205
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3618744	3617963

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)	43166	
(B) Participants	2a(1)(B)	193114	
(C) Others (including rollovers)	2a(1)(C)	3430	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		239710
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)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		237787
(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		29
d Total income. Add all **income** amounts in column (b) and enter total	2d		477526
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	463274	
(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)		463274
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)	15033	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		15033
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		478307
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-781
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) [X] 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 [X] No

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

(1) Name: VEID & VEID CPAS **(2)** EIN: 54-2131378

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	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.)	4a		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.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		450000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j	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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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	4n			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

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)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under sections 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.**	**2016** **This Form is Open to Public Inspection.**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
MEDICAL RECOVERY SYSTEMS INC 401(K) SALARY REDUCTION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MEDICAL RECOVERY SYSTEMS, INC.

D Employer Identification Number (EIN)
31-1238578

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** 0

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): 35-0472300 _____

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 of 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? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No

22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter _____/_____/_____.

MEDICAL RECOVERY SYSTEMS, INC.

401(k) SALARY REDUCTION PLAN AND TRUST

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

For the year ended December 31, 2016

Veid&Veid
CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Medical Recovery Systems, Inc.
401(k) Salary Reduction Plan and Trust
Cincinnati, Ohio

Report on the Financial Statements

We have audited the accompanying statements of Medical Recovery Systems, Inc. 401(k) Salary Reduction Plan and Trust (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2016 and 2015, the related statements of changes in net assets available for plan benefits for the years then ended 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 accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

635 W. SEVENTH STREET, SUITE 408 | CINCINNATI, OHIO 45203 | 513.721.8299 | FX 513.721.1373 | WWW.VEIDCPAS.COM

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for plan benefits of Medical Recovery Systems, Inc. 401(k) Salary Reduction Plan and Trust as of December 31, 2016 and 2015 and the changes in its net assets available for plan benefits to the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of (1) Form 5500, Schedule H, line 4i – Schedule of Assets Held (At End of Year) for the year ended December 31, 2016 and (2) Form 5500, Schedule H, Line 4j – Schedule of Reportable Transactions, referred to as "supplemental information" is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. .

Veid & Veid

Veid & Veid
Certified Public Accountants
Cincinnati, Ohio

September 7, 2017

MEDICAL RECOVERY SYSTEMS, INC.
401(k) SALARY REDUCTION PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Investments, at fair market value		
Pooled separate accounts - mutual funds	**2,200,886**	2,506,849
Investments, at contract value		
Guaranteed contract with Lincoln National Life Insurance	**1,408,228**	1,102,367
Receivables		
Employer Contributions	**9,054**	9,528
Employee Contributions	**-**	-
Total receivables	**9,054**	9,528
TOTAL ASSETS	**3,618,168**	3,618,744
LIABILITY		
Employer Match Reimbursement	**205**	-
TOTAL LIABILITY	**205**	-
NET ASSETS AVAILABLE FOR PLAN BENEFITS	**3,617,963**	3,618,744
NET ASSETS AVAILABLE FOR PLAN BENEFITS & LIABILITY	**3,618,168**	3,618,744

See accompanying notes and independent auditors' report

MEDICAL RECOVERY SYSTEMS, INC.
401(k) SALARY REDUCTION PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the Years Ended December 31, 2016 and 2015

	2016	2015
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Dividends, interest & capital gain distributions	**45,635**	$ 40,731
Net appreciation/(depreciation) in investments	**192,153**	(34,870)
Other income	**30**	193
Total investment income	**237,818**	6,054
Contributions		
Employer	**43,166**	33,531
Participant	**193,114**	259,834
Rollovers	**3,430**	51,875
Total contributions	**239,710**	345,240
Total additions	**477,528**	351,294
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	**463,275**	756,490
Administrative fees	**15,034**	17,641
Total deductions	**478,309**	774,131
NET INCREASE (DECREASE)	**(781)**	(422,837)
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	**3,618,744**	4,041,581
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	**$ 3,617,963**	$ 3,618,744

See accompanying notes and independent auditors' report

(See accompanying financial statements and independent auditors' report)

NOTE 1 - PLAN DESCRIPTION

The following description of the Medical Recovery Systems, Inc. 401(k) Salary Reduction Plan and Trust ("Plan") is provided for general purposes only. Participants should refer to the Plan agreement or the summary plan description for a more complete description of the Plan's provisions.

GENERAL

The Plan is a 401(k) defined contribution proto-type plan sponsored by ScrogginsGrear, Inc. covering all employees of Medical Recovery Systems, Inc. (the "Company") whom are **not** part-time or seasonal. Part-time refers to an employee who is expected to work less than 1,000 hours in a given year. Employees are eligible to participate in employee deferrals on the first day of the month following 90 days of service. Each employee who has met the eligibility requirement of six months will be eligible for a Company match or other discretionary contribution at the next available plan entry date. The Plan entry dates are January 1, and July 1 of each year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

The Company's contribution is determined at the discretion of the directors of the Company. Eligible employees must be 21 years of age and have attained six months of service prior to a plan entry date. The Company made matching contributions of $43,166 and $33,531 in 2016 and 2015, respectively, which matched 50% of employee salary deferrals up to 5% of compensation. The Company made no additional non-elective profit sharing contribution in 2016 or 2015. The maximum annual addition (allocation of employer contribution, forfeitures and employee contributions) to the participant's account is limited to the lesser of 100% of the individual's salary, or $53,000.

Participants may contribute through payroll deduction in a pre-tax deferral by a specific percentage or dollar amount of the participant's compensation. Employees can contribute up to $18,000 to the Plan annually. Employees over the age of 50 are allowed an additional $6,000 to be deferred based on Internal Revenue regulations. These amounts are treated as tax deferred compensation and are exempt from federal taxation until they are withdrawn from the Plan.

PARTICIPANT ACCOUNTS

Each participant's account is adjusted by (a) the participant's contribution, (b) allocations of any employer's contributions, and (c) allocations of the Plan's earnings or losses (including any administrative expenses paid by the Plan). Allocations are based upon the performance of the investment funds chosen by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(See accompanying financial statements and independent auditors' report)

NOTE 1 - PLAN DESCRIPTION (Continued)

VESTING

Participants are immediately vested in their contributions plus the earnings thereon. Vesting in the Company's matching contribution, profit-sharing contribution and earnings thereon is based on years of service, where a year of service is defined as 1,000 hours worked during the year. Employer contributions become vested as follows:

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

FORFEITURES

Any portion of a participant's account which is not vested at the time of termination from the Plan is forfeited immediately at the date of termination. Forfeitures are used to reduce the employer's contributions. The forfeited non-vested account totaled $5,497 and $4,793 at December 31, 2016 and 2015, respectively. The Company utilized forfeitures of $8,184 and $20,000 to reduce the employer's match contributions in 2016 and 2015, respectively.

PAYMENT OF BENEFITS

The Plan provides for distribution of a participant's account upon termination of employment, retirement, death or disability. If the participant's vested interest does not exceed $5,000, the Plan will distribute the account without the consent of the participant. If the amount of the distribution exceeds $1,000 but does not exceed $5,000 and the participant does not elect to either receive or roll-over the distribution the distribution will be automatically rolled into a traditional individual retirement account.

In-service distributions are permitted at age 59 ½ or disability of the full vested participant account. Hardship withdrawals are allowed but only on the employee's elective deferrals and at a minimum of $1,000.

INVESTMENT OPTIONS

A participant may direct employee and employer contributions in any of the investment options available to the Plan through Lincoln National Life Insurance Company. The Plan participates in several pooled separate accounts in which Lincoln National Life Insurance Company provides for the collective investment in a variety of well-known investment company managers, such as; American Funds, Vanguard, Fidelity, Franklin Templeton, Janus, Oppenheimer, Invesco and Columbia Acorn. In addition to pooled separate accounts, the Plan provides participants the option to invest in a Guaranteed Investment Contract with Lincoln National Life Insurance Company which provides a guarantee of principal and a quarterly interest rate, backed by Lincoln National Life Insurance Company.

(See accompanying financial statements and independent auditors' report)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Plan have been prepared in accordance with U.S. generally accepted accounting principles with the applicable accounting requirements of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

BASIS OF ACCOUNTING

The financial statements are prepared on the accrual method of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are contracts with The Lincoln National Life Insurance Company which are stated at contract value. The Plan has both pooled separate accounts of segregated investments and a guaranteed account. Lincoln Financial has based its contract value of its pooled separate accounts utilizing the fair market value of the underlying assets less liabilities to develop an overall net asset value (NAV). The contract value is equal to the number of participation units owned under the contract in each pooled separate account times the unit value of the participation units.

The guaranteed account contract value represents the amount participants would receive if they were to initiate a transaction under the terms of the ongoing plan. Interest is credited daily at an interest rate determined quarterly. The Plan's interest rate during 2016 and 2015 was 4%. The guaranteed account does not have specific underlying assets assigned to it. Lincoln Financial has based its contract value of its guaranteed account based on a discounted cash flows methodology. The guarantee is based on Lincoln's ability to meet its financial obligations from general assets.

The Plan Sponsor has determined that as of 2016 and the date of this report there are no contract restrictions due to liquidation or other transfer provisions that would result in market value adjustments and surrender charges that would limit the ability to transact the contract at less than contract value. In addition the Plan Sponsor has considered the ability of Lincoln to fulfill its contracts based on its financial strength ratings from A.M. Best, Standard & Poor's, Moody's and Fitch which were A+, AA-, A1, and A+, respectively. **Therefore, the Plan Sponsor has concluded that the contract value is fair value and represents a fully benefit-responsive value.**

(See accompanying financial statements and independent auditors' report)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

INVESTMENT VALUATION AND INCOME RECOGNITION (Continued)
Purchases and sales are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

ADMINISTRATIVE EXPENSES
The administrative expenses for the Plan are paid by the Company and the Plan.

BENEFIT PAYMENTS
Benefits are recorded when paid.

PLAN TERMINATION
Although it has not expressed any intent to do so, the Employer 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 one-hundred-percent (100%) vested in their accounts.

RECLASSIFICATIONS
Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

ACCOUNTING CHANGES
In July 2015, the FASB issued ASU 2015-12 *Plan Accounting: Defined Contribution Pension Plans (Topic 962) Part (1) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III Measurement Date Practical Expedient.* This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-date practical expedient. Parts (I) and (II are effective for fiscal years beginning after December 15, 2015 and should be applied retroactively. Part III is effective for fiscal years after December 15, 2015 and should be applied prospectively, with early application permitted.

Management adopted Parts I and II. Part III does not apply to this Plan. Part I had no impact on the financial statements or notes because the Plan's investments' contract value and fair market value are the same other than the description segregating the contract value investments shown in the Statements of Net Assets Available for Plan Benefits.

Part II simplified the fair value hierarchy asset value disclosure to type instead of specific characteristics of the investment. Therefore, instead of reporting the pooled separate account mutual funds by characteristics, such as; balanced, fixed income, index or other, we simply report the amount of investments in mutual funds and money market investments for the pooled separate accounts.

(See accompanying financial statements and independent auditors' report)

NOTE 3 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The United States generally accepted accounting principles provide a framework for measuring fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy 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; 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation methodologies used for assets measured at fair value. As stated earlier the Plan adopted Part II of ASU 2015-12, which changed the disclosure classification of the pooled separate accounts, which has been applied to 2015.

Pooled Separate Accounts ("PSAs"): Valued at net asset value ("NAV") as determined by Lincoln National Life Insurance Company, in accordance with FASB ASC 820, *Fair Value Measurements.* The net asset value of a PSA is based on the fair value of its underlying investments and is not a publicly-quoted price in an active market. A PSA may be invested in one or more publicly traded mutual funds or specific securities that meet various categories of investor objectives. As of December 31, 2016 and December 31, 2015, there are no unfunded commitments related to the PSAs. The PSAs may be redeemed on a daily basis with no redemption restrictions, and investments in any class can be transferred once every 30 days at the current net asset value of the underlying assets. New contributions are allowed at any time. The PSAs are shown in the total of investments as Level 2 classification.

(See accompanying financial statements and independent auditors' report)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

Guaranteed Account: Valued at contract value, which approximates fair value using a discounted cash flow methodology, as interest rates are adjusted to market periodically. The Plan's Guaranteed Account received a 4% interest rate in 2016 and 2015. The guaranteed account does not have specific underlying assets assigned to it. The guarantee is based on Lincoln's ability to meet its financial obligations from general assets. The Plan Sponsor has determined that transactions can be executed at contract value and thus fully benefit responsive due to the strength of Lincoln Financial and ability for the Company to meet its obligations. The Guaranteed Account is categorized as a **(Level 3)** due to the valuation methodology being unobservable and significant to the fair value measurement.

The Plan had no level 1 investments in 2016 or 2015.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2016:

	Level 1	Level 2	Level 3	Total
Guaranteed Account	-	-	$1,408,228	$1,408,228
Pooled Separate Accounts		$2,200,886		$2,200,886
Total assets at fair value	-	$2,200,886	$1,408,228	$3,609,114

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2015:

	Level 1	Level 2	Level 3	Total
Guaranteed Account	-	-	$1,102,367	$1,102,367
Pooled Separate Accounts		$2,506,849		$2,506,849
Total assets at fair value	-	$2,506,849	$1,102,367	$3,609,216

(See accompanying financial statements and independent auditors' report)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

Guaranteed contract investments have the following Level 3 unobservable Inputs as of December 31, 2016 and 2015:

Valuation Technique	Unfunded Commitments	Unobservable Input	Quantitative Range of UI/(Weighted-Average)
Contract value – discounted cash flow	None	Duration, crediting rates, payout and payout dates	4%

Pooled separate account investments have the following Level 2 measurements as of December 31, 2016 and 2015:

Valuation Technique	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Net asset value – based on daily market pricing of publicly traded securities within each pooled separate account	N/A	Daily	None

NOTE 4 - GUARANTEED CONTRACT ACCOUNT INVESTMENT CHOICE WITH LINCOLN NATIONAL LIFE INSURANCE COMPANY

The Plan participants have the option of investing in a guaranteed contract with Lincoln National Life Insurance Company. This investment is deemed to be fully benefit responsive and thus valued at its contract value. The guaranteed minimum interest rate during 2016 and 2015 was 4%. The contract could be negotiated at less than the guaranteed minimum if the Plan breached its contract by failing to pay any charges Lincoln has billed to the contract owner, failure to furnish requested information or ceasing to meet the requirements of the account which require a minimum investment. The Plan met all requirements during 2016 and 2015.

The guaranteed account does not have specific underlying assets assigned to it. The guarantee is based on Lincoln's ability to meet its financial obligations from general assets. During 2016 and 2015, Lincoln received an A.M. Best rating of A+. Based on this rating Management believes the contract value is representative of what a participant could expect to receive.

(See accompanying financial statements and independent auditors' report)

NOTE 5 - INCOME TAX STATUS

The Plan is a prototype plan offered by ScrogginsGrear Consultants and CPAs. ScrogginsGrear Consultants and CPAs obtained its latest opinion letter on March 31, 2014, in which the Internal Revenue Service has determined and informed the Company that its' volume submitter plan is designed in accordance with the Internal Revenue Code (Code) sections 401(a). The Plan has not been amended since the determination by the Internal Revenue Service. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan has been audited by the IRS for the years ended December 31, 2009 through December 31, 2012. The results did not have a material adverse effect on the financial statements. Open tax years for audit purposes are 2014, 2015 and 2016.

NOTE 6 - RELATED PARTY AND PARTIES IN INTEREST TRANSACTIONS

Medical Recovery System, Inc., the plan sponsor, provides to the Plan certain accounting and administrative services for which no fees are charged.

Lincoln National Life Insurance Company ("Lincoln") the custodian of the assets of the Plan provides a guaranteed contract investment option for the plan participants and several pooled separate accounts all managed by Lincoln Direct and Lincoln Financial Group owned by Lincoln. Therefore, all transactions with Lincoln National Life Insurance Company qualify as party-in-interest transactions. Fees paid to Lincoln National Life Insurance Company were $10,003 and $8,905, for the years ended 2016 and 2015, respectively.

NOTE 7 - RISKS AND UNCERTAINTIES

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

NOTE 8 - DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through September 7, 2017, the date on which the financial statements were available for issue. There were no material subsequent events from December 31, 2016 thru September 7, 2017.

MEDICAL RECOVERY SYSTEMS, INC.
401(k) SALARY REDUCTION PLAN AND TRUST
(EIN 31-1238578) PLAN 001
SCHEDULE OF ASSETS HELD (AT END OF YEAR)
(Form 5500, Schedule H, Line 4i)
December 31, 2016

a) b) Identity of Issuer	c) Description of Investment	(d) Cost	(e) Current Value
	Guaranteed Insurance Contract		
* Lincoln National Life Insurance Company	Gauranteed Account	$ 1,408,228	1,408,228
	Pooled Separate Accounts		
* Lincoln National Life Insurance Company	LVIP Vanguard Domestic Equity (SA19)	54,472	74,069
* Lincoln National Life Insurance Company	LVIP Delaware Growth & Income (SA11)	54,318	95,141
* Lincoln National Life Insurance Company	LVIP Delaware Bond (SA12)	47,813	58,546
* Lincoln National Life Insurance Company	Federal Government Ultrashort Duration (SA14)	307,918	309,717
* Lincoln National Life Insurance Company	Columbia Acorn (SA17)	35,912	56,294
* Lincoln National Life Insurance Company	Franklin High Income (SA20)	31,538	47,456
* Lincoln National Life Insurance Company	VG Life Strategy Moderate Growth (SA21)	26,681	32,212
* Lincoln National Life Insurance Company	LVIP Monderian International Value (SA22)	23,550	27,948
* Lincoln National Life Insurance Company	SSgA Russell All Cap Index (SA23)	123,974	208,481
* Lincoln National Life Insurance Company	SSgA Russell Small Mid Cap Index	18,741	32,601
* Lincoln National Life Insurance Company	Invesco VanKmp Growth & Income (SA28)	5,659	8,915
* Lincoln National Life Insurance Company	VG Life Strategy Conservative Growth (SA30)	105,926	120,562
* Lincoln National Life Insurance Company	VG Life Strategy Growth (SA32)	25,400	31,558
* Lincoln National Life Insurance Company	Delaware VIP Value (SA61)	13,835	22,606
* Lincoln National Life Insurance Company	LVIP Delaware Social Awareness (SA33)	4,089	6,164
* Lincoln National Life Insurance Company	American Funds New Perspective (SA34)	29,804	45,181
* Lincoln National Life Insurance Company	Fidelity VIP ContraFund	38,109	64,864
* Lincoln National Life Insurance Company	AB Small Mid Cap Value (SA39)	703	1,354
* Lincoln National Life Insurance Company	American Funds SMALLCAP World (SA46)	2,827	3,609
* Lincoln National Life Insurance Company	American Funds Growth America (SA48)	48,580	86,223
* Lincoln National Life Insurance Company	American Funds Invest Co America (SA49)	61,027	106,485
* Lincoln National Life Insurance Company	American Funds Europacific Growth (SA54)	30,703	35,887
* Lincoln National Life Insurance Company	Delaware VIP Small Cap Value (SA56)	1,432	2,959
* Lincoln National Life Insurance Company	LVIP Dimensional US Equity (SA57)	30,348	43,822
* Lincoln National Life Insurance Company	Franklin Growth (SA58)	13,675	21,576
* Lincoln National Life Insurance Company	LVIP Vanguard International Equity (SA59)	26,388	27,912
* Lincoln National Life Insurance Company	Wells Fargo Advantage Discovery (SA63)	5,141	6,139
* Lincoln National Life Insurance Company	Janus Aspen Enterprise (SA64)	410	515
* Lincoln National Life Insurance Company	MFS VIT Utilities Series (SA67)	288	403
* Lincoln National Life Insurance Company	Invesco Small Cap Discovery (SA76)	318	346
* Lincoln National Life Insurance Company	Black Rock Energy & Resources (SA77)	54,373	44,065
* Lincoln National Life Insurance Company	Black Rock Flexible Equity (SA83)	4,980	7,939
* Lincoln National Life Insurance Company	Black Rock Capital Appreciation (SA81)	4,530	7,623
* Lincoln National Life Insurance Company	American Funds American High-Inc (SA1C)	14,561	15,658
* Lincoln National Life Insurance Company	American Funds Bond America (SA1E)	321	330
* Lincoln National Life Insurance Company	LVIP Bar GR (SA1X)	1,092	1,510
* Lincoln National Life Insurance Company	LVIP SSgA S&P 500 Index (SA27)	46,821	79,846

MEDICAL RECOVERY SYSTEMS, INC.
401(k) SALARY REDUCTION PLAN AND TRUST
(EIN 31-1238578) PLAN 001
SCHEDULE OF ASSETS HELD (AT END OF YEAR)
(Form 5500, Schedule H, Line 4i)
December 31, 2016

a) b) Identity of Issuer	c) Description of Investment	(d) Cost	(e) Current Value
	Pooled Separate Accounts		
* Lincoln National Life Insurance Company	LVIP Ssga Small-Cap Index (SA36)	14,799	25,391
* Lincoln National Life Insurance Company	LVIP Clarion Global REIT (SA55)	24,132	25,976
* Lincoln National Life Insurance Company	Fidelity VIP Mid Cap (SA84)	27,401	43,508
* Lincoln National Life Insurance Company	Temp Global Bond Securities (SA86)	56,000	58,443
* Lincoln National Life Insurance Company	LVIP Black Rock Inflation Protected (SA92)	48,097	49,361
* Lincoln National Life Insurance Company	Delaware VIP Diversified Income (SA93)	3,053	3,592
* Lincoln National Life Insurance Company	LVIP Delaware Foundation Conservative (SA95)	379	395
* Lincoln National Life Insurance Company	LVIP Delaware Foundation Moderate All (SA96)	16,406	20,292
* Lincoln National Life Insurance Company	LVIP Delaware Foundation Aggressive All (SA97)	22,863	29,608
* Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2010 (SAL1)	1,004	1,186
* Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2020 (SAL2)	21,303	23,929
* Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2030 (SAL3)	6,158	7,593
* Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2040 (SAL4)	14,166	15,401
* Lincoln National Life Insurance Company	LVIP SSgA Bond Index (SAL6)	42,346	44,197
* Lincoln National Life Insurance Company	LVIP Delaware Special Opportunity (SAL7)	308	349
* Lincoln National Life Insurance Company	Oppenheimer Developing Markets (SA94)	21,657	23,166
* Lincoln National Life Insurance Company	SSgA Russ LC V1 Ix Non-LN (SAL8)	250	342
* Lincoln National Life Insurance Company	SSgA Russ LC Gr Ix Non-Ln (SAL9)	28,452	30,316
* Lincoln National Life Insurance Company	SSgA S&P MidCp Idx Non-Ln (SALA)	575	735
* Lincoln National Life Insurance Company	SSgA Rus SC V1 Ix Non-Ln (SALB)	236	349
* Lincoln National Life Insurance Company	SSgA Rus SC Fr Ix Non-Ln (SALC)	1,731	2,219
* Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2050 (SALL)	6,261	6,385
* Lincoln National Life Insurance Company	PIMCO Total Return (SALM)	50,509	51,637
			2,200,886
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES			$ 3,609,114

* Lincoln National Life Insurance Company is a party-in-interest

MEDICAL RECOVERY SYSTEMS, INC.
401(K) SALARY REDUCTION PLAN AND TRUST
(EIN 31-1238578) PLAN 001
SCHEDULE OF REPORTABLE TRANSACTIONS
(Form 5500, Schedule H, Line 4j)
December 31, 2016

	Purchase Price	Sale/ Maturity Proceeds	Expense Incurred With Transaction	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
Category (iii) - A Series of Transactions in a Security Issue Aggregating 5% of Plan Assets						
Lincoln Direct Guaranteed Account	$ 347,209			$ 347,209	$ 347,209	

MEDICAL RECOVERY SYS INC 401K

Schedule of Assets Held for Investment Purposes Schedule H Item 4i

EIN 31 1238578 **IRS Plan #** 001

As of Plan Year End 12/31/2016

Contract #: 82521

(A)	(B) Identity of Issue	(C) Description of Investment	(D) Historical Cost[1]	(E) Current Value
*	LINCOLN NAT'L LIFE - DIRECTOR	NeubergerBerman MidCap Gr SA37	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Mid-Cap Value SA38	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Vanguard Domestic Eq SA19	54,472.46	74,068.56
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP T.Rowe Growth Stock SA29	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	AB Global Thematic SA31	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	Dimensional Core Equity 1 SA11	54,318.28	95,140.61
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Delaware Bond SA12	47,812.71	58,546.17
*	LINCOLN NAT'L LIFE - DIRECTOR	Fed Gov Ultrashort Dur SA14	307,917.50	309,715.99
*	LINCOLN NAT'L LIFE - DIRECTOR	Columbia Acorn SA17	35,911.57	56,293.72
*	LINCOLN NAT'L LIFE - DIRECTOR	Franklin High Income SA20	31,538.44	47,456.46
*	LINCOLN NAT'L LIFE - DIRECTOR	VG LifeStrategy Mod Grw SA21	26,680.78	32,211.81
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Mon Int'l Value SA22	23,550.33	27,947.55
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Rusl All Cap Idx SA23	123,973.69	208,481.28
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Rusl Sml Md Cp Idx SA24	18,740.73	32,600.70
*	LINCOLN NAT'L LIFE - DIRECTOR	Invesco Growth & Income SA28	5,658.99	8,915.26
*	LINCOLN NAT'L LIFE - DIRECTOR	VG LifeStrategy Cons Grw SA30	105,925.62	120,561.56
*	LINCOLN NAT'L LIFE - DIRECTOR	VG LifeStrategy Growth SA32	25,400.49	31,557.90
*	LINCOLN NAT'L LIFE - DIRECTOR	Delaware VIP Value SA61	13,834.88	22,606.31
*	LINCOLN NAT'L LIFE - DIRECTOR	Guaranteed Account	1,403,636.22	1,408,228.05
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Del Social Awareness SA33	4,088.87	6,163.64
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds New Perspective SA34	29,803.77	45,180.64
*	LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP ContraFund SA35	38,109.06	64,863.59
*	LINCOLN NAT'L LIFE - DIRECTOR	AB VPS Small Mid Value SA39	703.11	1,354.49
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds SMALLCAP World SA46	2,827.12	3,608.80
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Growth America SA48	48,580.35	86,223.04
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Invest Co Amer SA49	61,026.76	106,485.34
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds EuroPac Growth SA54	30,703.08	35,886.52
*	LINCOLN NAT'L LIFE - DIRECTOR	Delaware VIP SmCap Value SA56	1,431.66	2,959.44
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Dim US Equity Mgd SA57	30,347.94	43,822.14
*	LINCOLN NAT'L LIFE - DIRECTOR	Franklin Growth SA58	13,674.96	21,576.04
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Vanguard Intl Equity SA59	26,387.63	27,912.22
*	LINCOLN NAT'L LIFE - DIRECTOR	Frnklin Templeton Glbl Eq SA62	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	WellsFargo Discovery Inst SA63	5,141.28	6,138.65
*	LINCOLN NAT'L LIFE - DIRECTOR	Janus Aspen Enterprise SA64	410.23	515.37

*	LINCOLN NAT'L LIFE - DIRECTOR	Janus Aspen Janus SA70	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Growth SA65	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Cap Opportunities SA66	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Utilities Series SA67	288.47	402.83
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Aurora SA75	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	Invesco Sml Cap Discovery SA76	317.57	346.31
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Enrgy&Resources SA77	54,373.19	44,065.12
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Flexible Equity SA83	4,979.76	7,939.04
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Large Cap Value SA80	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Capital App SA81	4,529.68	7,622.52
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Amer High-Inc SA1C	14,560.97	15,658.17
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Bond America SA1E	320.60	330.12
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Bar GR SA1X	1,092.25	1,510.44
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA S&P 500 Index SA27	46,820.77	79,846.33
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Small-Cap Index SA36	14,799.49	25,391.05
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Clarion Gbl Real Est SA55	24,132.48	25,976.03
*	LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP Mid Cap SA84	27,401.02	43,507.89
*	LINCOLN NAT'L LIFE - DIRECTOR	Templeton Global Bond VIP SA86	55,999.59	58,443.45
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIPBkRk Infltn Protected SA92	48,097.46	49,360.62
*	LINCOLN NAT'L LIFE - DIRECTOR	Del VIP DiversifiedIncome SA93	3,052.91	3,592.26
*	LINCOLN NAT'L LIFE - DIRECTOR	Oppenheimer Dvlping Mrkts SA94	21,657.41	23,166.06
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP JPMORGAN RETIRINCOME SA95	379.35	395.15
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIPBR SCIENTIFIC ALLOCAT SA96	16,406.46	20,291.93
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP DELAW WEALTH BUILDER SA97	22,863.11	29,608.25
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Managed Risk Pr 2010 SAL1	1,004.20	1,185.56
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Managed Risk Pr 2020 SAL2	21,302.77	23,928.47
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Managed Risk Pr 2030 SAL3	6,157.58	7,593.44
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Managed Risk Pr 2040 SAL4	14,165.76	15,401.02
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Internat'l Indx SAL5	0.26	0.29
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Bond Index SAL6	42,346.30	44,196.66
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Delaware Special Opp SAL7	307.57	349.17
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC Vl Ix Non-Ln SAL8	249.91	341.56
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	28,451.61	30,315.61
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	575.20	735.46
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC Vl Ix Non-Ln SALB	236.44	349.07
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC Gr Ix Non-Ln SALC	1,730.88	2,219.46
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Managed Risk Pr 2050 SALL	6,261.31	6,385.41
*	LINCOLN NAT'L LIFE - DIRECTOR	PIMCO Total Return SALM	50,509.15	51,637.22
	Total		3,107,979.99	3,609,113.82

[1] **The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.**

MEDICAL RECOVERY SYS INC 401K

Schedule of Reportable Transactions Schedule H, Part 4J(5%Reportable)

EIN 31 1238578 **IRS Plan #** 001

As of Plan Year End 12/31/2016

Contract #: 82521

(A) Identity of party involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(E) Lease Rental	(F) Expenses Incurred	(G) Cost of Asset	(H) Current Value of Asset on Transaction Date	(I) Net Gain Or Loss
LNL-DIRECTOR	Guaranteed Account	347,208.58	0.00	N/A	N/A	347,208.58	347,208.58	0.00