Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

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
INDIUM CORPORATION OF AMERICA EMPLOYEES' PROFIT SH

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/21/1966

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)
INDIUM CORPORATION OF AMERICA

34 ROBINSON ROAD
CLINTON, NY 13323

2b Employer Identification Number (EIN) 76-0705251

2c Plan Sponsor's telephone number 315-853-4900

2d Business code (see instructions) 331400

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.	10/11/2017	JOHN H ROSKY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2017	JOHN H ROSKY
	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**	604
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)**	568
a(2) Total number of active participants at the end of the plan year	**6a(2)**	587
b Retired or separated participants receiving benefits	**6b**	4
c Other retired or separated participants entitled to future benefits	**6c**	40
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	631
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	632
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	605
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	19
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 2J 2F 2G 2K 3D 2S 2T

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

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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
INDIUM CORPORATION OF AMERICA EMPLOYEES' PROFIT SH

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INDIUM CORPORATION OF AMERICA

D Employer Identification Number (EIN)
76-0705251

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
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-1590850	65935	FL 51804	632	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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	30943286

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 ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	14601737
c	Additions: (1) Contributions deposited during the year	7c(1)	3471522		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	498154		
	(4) Transferred from separate account	7c(4)	1583130		
	(5) Other (specify below)	7c(5)	1004716		
	▶ LN INT, LN PRIN, LOAN DEFAULT, LOAN				
	(6) Total additions			7c(6)	6557522
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	21159259
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	418443		
	(2) Administration charge made by carrier	7e(2)	3751		
	(3) Transferred to separate account	7e(3)	3147880		
	(4) Other (specify below)	7e(4)	28714		
	▶ LN DISTRIB				
	(5) Total deductions			7e(5)	3598788
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	17560471

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 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.**	**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) ▶	
INDIUM CORPORATION OF AMERICA EMPLOYEES' PROFIT SH		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
INDIUM CORPORATION OF AMERICA	76-0705251	

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).. . . . . [X] 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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	11117	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CADARET GRANT & CO INC

22-2361254

(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?
53	SHAREHOLDER SERVICE PROVI	0	Yes [X] No [ ]	Yes [ ] No [X]	99156	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 [ ]

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
CADARET GRANT & CO INC	53	99156

(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.
MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850	COMMISSIONS AND FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2010 II 03-0532456	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART IN RETIREMENT II 03-0532464	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2020 II 03-0532467	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2030 II 03-0532468	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2040 II 03-0532471	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2015 II 04-2483041	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2025 II 04-2483041	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2035 II 04-2483041	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2045 II 04-2483041	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREM INFLAT-PROT AND INCM BARINGS 04-2483041	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT METWEST TOTAL RETURN BOND 04-2483041	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREM SHORT-DURATION BOND BARINGS 04-3212057	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREM U.S. GOVT MONEY MRKT BARINGS 04-3212059	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM S&P 500 INDEX NORTHERN TRUST 04-3410047	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT FUNDAMENTAL VAL WELLINGTON 04-3584138	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GROWTH FRANKLIN 13-2573775	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM RETIRESMART 2050 II 26-1345332	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MM S&P MID CAP INDEX NRTN TR 45-5349772	BASIS POINTS * PLAN ASSETS	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MM RSL 2000 SMCAP INDX NRTN TR 45-5366542	BASIS POINTS * PLAN ASSETS	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MM RETIRESMART 2055 II 46-3289207	BASIS POINTS * PLAN ASSETS	

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DEVELOPING MARKETS OFI 93-6305075	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BALANCED AMERICAN 94-6050854	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EUROPACIFIC GROWTH AMERICAN 95-1411037	BASIS POINTS * PLAN ASSETS

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
INDIUM CORPORATION OF AMERICA EMPLOYEES' PROFIT SH

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
INDIUM CORPORATION OF AMERICA

D Employer Identification Number (EIN)
76-0705251

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: SIA-AF PREM SHORT-DURATION BOND

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-000	P	39446

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BA MM RETIRESMART 2030 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-000	P	2077876

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BC MM RETIRESMART IN RETIREMENT

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-000	P	88034

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BE MM RETIRESMART 2040 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-000	P	1647055

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BP MM RETIRESMART 2020 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-000	P	1366625

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-C9 DEVELOPING MARKETS

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
90-0342299-000	P	370549

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CAY GROWTH

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
90-0342299-000	P	3509985

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CBP MM RSL 2000 SMCAP INDX		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0779283-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3091858
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CBW MM S&P MID CAP INDEX		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0779283-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2324843
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CHR MM RETIRESMART 2055 II		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0779283-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1478
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-H7 MM RETIRESMART 2050 II		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 394413
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-I8 MM RETIRESMART 2025 II		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4691
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-J8 MM RETIRESMART 2010 II		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 152466
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-LK SELECT FUNDAMENTAL VAL		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4406542
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VB EUROPACIFIC GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3019006
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VE BALANCED		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2009549
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WZ SELECT METWEST TOTAL RETURN		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1412457

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-Y4 PREM INFLAT-PROT AND INCM

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 389287

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-Y8 MM RETIRESMART 2035 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1557

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YX MM S&P 500 INDEX

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4630933

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-Z8 MM RETIRESMART 2045 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4637

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)

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	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of 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)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
INDIUM CORPORATION OF AMERICA EMPLOYEES' PROFIT SH

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INDIUM CORPORATION OF AMERICA

D Employer Identification Number (EIN)
76-0705251

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)		
(2) Participant contributions	1b(2)		
(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)	472707	517196
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	27857019	30943287
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	14601737	17560470
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(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	42931463	49020953
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	42931463	49020953

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)	1237055	
	(B) Participants	2a(1)(B)	2234467	
	(C) Others (including rollovers)	2a(1)(C)	806567	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4278089
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)	25241	
	(F) Other	2b(1)(F)	498155	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		523396
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2794871
(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)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		7596356
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1461918	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1461918
f Corrective distributions (see instructions)	2f		26592
g Certain deemed distributions of participant loans (see instructions)	2g		7239
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	10992	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	125	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		11117
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1506866
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6089490
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: GROSSMAN ST. AMOUR **(2)** EIN: 40-0475780

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	
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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under 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.**

OMB No. 1210-0110

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
INDIUM CORPORATION OF AMERICA EMPLOYEES' PROFIT SH

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INDIUM CORPORATION OF AMERICA

D Employer Identification Number (EIN)
76-0705251

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-1590850

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 _____/_____/_____.

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING & 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

December 31, 2016 and 2015

INDIUM CORORATION OF AMERICA
EMPLOYEES' PROFIT SHARING & 401(K) PLAN

I N D E X

	PAGE
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS:	
Statements of Net Assets Available for Benefits as of December 31, 2016 and 2015	3
Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2016	4
Notes to Financial Statements	5 - 14
SUPPLEMENTAL SCHEDULE:	
Form 5500, Schedule H, Line 4i - Schedule of Assets Held at End of Year as of December 31, 2016	15

grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Indium Corporation of America
Employees' Profit Sharing & 401(k) Plan
Clinton, New York

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Indium Corporation of America Employees' Profit Sharing & 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, line 4i – Schedule of Assets Held at End of Year as of December 31, 2016 on page 15, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Grossman St. Amour CPAs

Syracuse, New York
October 9, 2017

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING AND 401(K) PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2016	2015
Assets:		
Investments:		
Investments (at fair value) (See Note 3)	**$ 30,943,287**	$ 27,857,019
Investments (at contract value) (See Note 2)	**17,560,470**	14,601,737
Total investments	**48,503,757**	42,458,756
Receivables:		
Employer contributions	**1,004,377**	951,768
Notes receivable from participants	**517,196**	472,707
Total receivables	**1,521,573**	1,424,475
Total assets	**50,025,330**	43,883,231
Liabilities:		
Excess contributions payable	**61,669**	27,638
Net assets available for benefits	**$ 49,963,661**	$ 43,855,593

The accompanying notes are an integral part of the financial statements.

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING AND 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2016

Additions to net assets attributed to:	
Investment income:	
Interest and dividends	$ 498,315
Net appreciation in fair value of investments	2,794,870
Total investment income	3,293,185
Interest income on notes receivable from participants	25,081
Contributions:	
Participants	2,235,222
Employer	1,290,037
Rollovers	805,439
Total contributions	4,330,698
Total additions	7,648,964
Deductions from net assets attributed to:	
Benefits paid to participants	1,529,779
Administrative expenses	11,117
Total deductions	1,540,896
Net increase	6,108,068
Net assets available for benefits at beginning of year	43,855,593
Net assets available for benefits at end of year	$ 49,963,661

The accompanying notes are an integral part of the financial statements.

1. Description of Plan

The following description of the Indium Corporation of America Employees' Profit Sharing and 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of the Indium Corporation of America (the "Company") who have met certain age and service requirements. A participant is eligible to make salary deferrals to the plan upon reaching 18 years of age. In order to be eligible for an employer match and profit sharing contributions, participants must complete 1,000 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration of Plan

The Plan has adopted and operates under a Non-standardized Prototype Profit Sharing/401(k) Plan developed by Massachusetts Mutual Life Insurance Company (MassMutual) who is the trustee and third party administrator of the Plan.

Contributions

The Plan includes a 401(k) savings provision, under which participants who meet eligibility requirements may elect to defer 1% to 100% of their salary on a pre-tax or after-tax basis subject to the maximum allowed by the Internal Revenue Service and as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers). For participants who elect to defer a percentage of their salary, a discretionary percentage of the participant's eligible salary is contributed by the Company. The Company matching contributions under this provision amounted to approximately $286,000 and $264,000 for 2016 and 2015, respectively. Contributions are subject to certain IRS limitations.

Participants are not required to make elective deferrals to participate in the profit-sharing provision of the Plan. The profit-sharing contribution made by the Company is discretionary and is credited to each participant's account based on the same proportion that the participant's compensation for the year bears to the total compensation of all participants for such a year. Discretionary profit sharing contributions to the Plan amounted to approximately $1,004,000 and $952,000 for 2016 and 2015, respectively.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, an allocation of the Company's discretionary profit-sharing contribution, and plan earnings (losses). Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participants' earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. **Description of Plan** (continued)

Investment Options

Upon enrollment in the Plan a participant can direct his or her contributions into any of the investment options offered to the Plan by MassMutual. Participants may change their investment options at any time.

Vesting

Participants are immediately vested in their elective deferrals and discretionary Company matching contributions, plus actual earnings thereon. Vesting in the Company profit sharing contributions portion of their accounts, plus actual earnings thereon, is based on years of continuous service. A participant's vested percentage increases by 20% of each year after the second year of employment, reaching 100% after 6 years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate is set at 2% above the prime rate, as defined. Only one loan may be outstanding for each participant at any given time. The loans must be repaid over a period not to exceed 5 years, unless it is used to acquire a personal residence, in which case the loan may exceed 5 years.

Payment of Benefits

Participants or their beneficiaries are eligible to receive benefits under the Plan upon normal retirement, death, total and permanent disability, or termination for any reason other than those previously mentioned. Benefits are payable as a lump-sum amount or annual installments equal to the value of the participant's vested interest in his or her account.

Forfeitures

At December 31, 2016 and 2015, forfeited nonvested accounts totaled approximately $112,000 and $85,000 respectively. These accounts are used to reduce future employer matching and profit sharing contributions or the Plan's administrative expenses. During 2016, forfeitures of approximately $23,300 were used to reduce employer contributions.

2. **Summary of Accounting Policies**

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting.

2. **Summary of Accounting Policies** (continued)

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits presents the Guaranteed Interest Account at contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment in the Guaranteed Interest Account at contract value. Contract value represents contributions made under the contract, plus earnings, less withdrawals. Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events may include, but are not limited to, the following: (1) temporary absence; (2) change in position or other occurrence qualifying as a temporary break in service under the Plan; (3) transfer or other change of position resulting in employment by an entity controlling, controlled by, or under other common control with the employer; (4) cessation of an employment relationship resulting from a reorganization, merger, layoff or the sale or discontinuance of all or any part of the Plan sponsor's business; (5) removal from the plan of one or more groups or classifications of participants; (6) partial or complete plan termination; or (7) plan disqualification. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

Purchase and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

2. **Summary of Accounting Policies** (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Risk and Uncertainties

The Plan invests in various investment securities. These 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.

New Accounting Pronouncements

In May 2015, the FASB issued ASU 2015-07, *"Fair Value Measurement (Topic 890): Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (of its Equivalent)"* which exempts investments measured using the net asset value (NAV) practical expedient in ASC 920, "Fair Value Measurement", from categorization within the fair value hierarchy. The guidance requires retrospective application and is effective for public business entities for fiscal years, and interim periods within those years, beginning after December 15, 2015. For all other entities, the guidance is effective for fiscal years and interim periods within those years, beginning after December 15, 2016. Early adoption is permitted. Management elected to early adopt the provisions of this new standard. Accordingly, the amendment was retrospectively applied resulting in removal of investments reported at NAV from categorization in the fair value hierarchy in Note 3.

In July 2015, the FASB issued ASU 2015-12, *"Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) 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 practice expedient. Parts I and II are effective for fiscal years beginning after December 15, 2015, and should be applied retrospectively, with early application permitted. Part III is effective for fiscal years beginning after December 15, 2015 and should be applied prospectively, with early application permitted.

2. **Summary of Accounting Policies** (continued)

New Accounting Pronouncements (continued)

Management elected to adopt Parts I and II early. Accordingly, the amendments were retrospectively applied resulting in recording of the fully benefit-responsive investment contracts at contract value at December 31, 2015. The Fund's collective trust investment is reported only at contract value in the statement of net assets. Part II eliminated the requirement to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation for investments by general type. Those disclosures were removed from these notes upon adoption of Part II of the standard. Part III is not applicable to this Plan.

3. **Fair Value Measurement**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). 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 form or corroborated by observable market data by correlation or other means. If the assets 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015:

Pooled separate accounts: Valued at net asset value of shares in each account held by the Plan at year-end. The net asset value (NAV) is not a publicly quoted price in an active market. The NAV, as provided by the insurance carrier, is used as a practical expedient to estimating fair value.

3. **Fair Value Measurement** (continued)

In accordance with Subtopic 820-10, the investments noted above were measured at net asset value per share (or its equivalent) and have not been classified in the fair value hierarchy. The Plan has no investments classified within the fair value hierarchy at December 31, 2016 and 2015, respectively.

The following tables set forth a summary of the Plan's investments with a reported net asset value as of December 31, 2016 and 2015.

	Fair Value Estimated Using Net Asset Value Per Share December 31, 2016				
Investment	Net Asset Value*	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Pooled separate accounts					
American Balanced Fund (a)	$ 2,009,549	$ -	Immediate	None	None
EuroPacific Growth Fund (b)	3,019,006	-	Immediate	None	None
Inflation-Protected Income Fund (c)	389,287	-	Immediate	None	None
Short-Duration Bond Fund (d)	39,446	-	Immediate	None	None
Target Date Retirement Funds (e)	5,738,832	-	Immediate	None	None
Fundamental Value Fund (f)	4,406,542	-	Immediate	None	None
Indexed Equity Fund (g)	4,630,933	-	Immediate	None	None
PIMCO Total Return Fund (h)	1,412,457	-	Immediate	None	None
Developing Markets Fund (i)	370,549	-	Immediate	None	None
Franklin Strategic Income Fund (j)	3,509,985	-	Immediate	None	None
Russell 2000 Small Cap Index Fund (k)	3,091,858	-	Immediate	None	None
S&P Mid Cap Index Fund (l)	2,324,843	-	Immediate	None	None
	$ 30,943,287	$ -			

3. **Fair Value Measurement** (continued)

	Fair Value Estimated Using Net Asset Value Per Share December 31, 2015				
Investment	Net Asset Value*	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Pooled separate accounts					
American Balanced Fund (a)	$ 1,987,025	$ -	Immediate	None	None
EuroPacific Growth Fund (b)	3,116,097	-	Immediate	None	None
Inflation-Protected Income Fund (c)	272,047	-	Immediate	None	None
Short-Duration Bond Fund (d)	35,602	-	Immediate	None	None
Target Date Retirement Funds (e)	5,138,958	-	Immediate	None	None
Fundamental Value Fund (f)	3,964,806	-	Immediate	None	None
Indexed Equity Fund (g)	4,125,063	-	Immediate	None	None
PIMCO Total Return Fund (h)	1,173,058	-	Immediate	None	None
Developing Markets Fund (i)	365,942	-	Immediate	None	None
Franklin Strategic Income Fund (j)	3,294,109	-	Immediate	None	None
Russell 2000 Small Cap Index Fund (k)	2,456,655	-	Immediate	None	None
S&P Mid Cap Index Fund (l)	1,927,657	-	Immediate	None	None
	$ 27,857,019	$ -			

* The fair values of the investments have been estimated using the net asset value of the investment.

(a) The American Balanced Fund seeks conservation of principal, current income and long-term growth of capital and income by investing in a broad range of securities, including stocks and bonds.

(b) The EuroPacific Growth Fund seeks long-term growth of capital by investing in securities of growing companies based primarily in Europe and the Pacific Basin.

(c) The Inflation-Protected Income Fund seeks high rate of real return on an annual basis consistent with prudent investment risk and preservation of capital by investing at least 80% of assets in inflation-protected bonds of varying maturities.

(d) The Short-Duration Bond Fund seeks a high total return from current income while maintaining fluctuations from capital values by investing at least 80% of assets in investment-grade fixed income debt securities.

(e) The Target Date Retirement Funds seek high total return until its target retirement date by investing in underlying funds using an asset allocation strategy designed for investors expected to retire in the designated retirement year.

(f) The Fundamental Value Fund seeks long-term total return by investing at least 80% of assets in equity securities.

3. **Fair Value Measurement** (continued)

(g) The Indexed Equity Fund seeks to approximate the capitalization-weighted total rate of return of that portion of the U.S. market for publicly traded common stocks composed of larger-capitalized companies by investing at least 80% of assets in the equity securities of companies that make up the S&P 500 index.

(h) The PIMCO Total Return Fund seeks total return by investing at least 65% of total assets in a diversified portfolio of fixed income securities and other debt instruments of domestic and foreign entities.

(i) The Developing Markets Fund seeks capital appreciation by investing in common stocks of issuers in emerging and developing markets throughout the world.

(j) The Franklin Strategic Income Fund invests in U.S. and foreign debt securities using a research-driven, value-oriented approach to help identify bonds with the best prospects for income and capital appreciation.

(k) The Russell 2000 Small Cap Index Fund seeks to provide investments results that approximate (before fees and expenses) the aggregate price and dividend performance of the securities included in the Russell 2000 Index.

(l) The S&P Mid Cap Index Fund seeks to provide investment results approximating the aggregate price and dividend performance of the securities included in the S&P 400 Index by investing in at least 80% of its net assets in equity securities held by the index.

4. **Information Prepared and Certified by the Trustee**

The following is a summary of the Plan's asset information as of December 31, 2016 and 2015, and for the year ended December 31, 2016, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Massachusetts Mutual Life Insurance Company (MassMutual), the trustee, and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from the trustee that information provided to the Plan Administrator by the custodian related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31,	
	2016	2015
Investments:		
Investments (at fair value)	$ 30,943,287	$ 27,857,019
Investments (at contract value)	17,560,470	14,601,737
	$ 48,503,757	$ 42,458,756

4. **Information Prepared and Certified by the Trustee** (continued)

The trustee also certified to the completeness and accuracy of interest and dividends and net appreciation in fair value of investments for the year ended December 31, 2016 of approximately $523,000 and $2,795,000, respectively, as well as all investment related items and amounts included within the supplemental schedule and Note 3.

5. **Plan Termination**

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

6. **Related Party Transactions and Party-in-Interest Transactions**

Plan investments include a group annuity contract and pooled separate accounts offered by MassMutual. MassMutual is the trustee as defined by the Plan; therefore, transactions involving these investments qualify as party-in-interest transactions. Fees paid by the Plan to MassMutual for investment management services amounted to approximately $11,000 for the year ended December 31, 2016.

7. **Reconciliation of Financial Statements to Form 5500**

The Form 5500 is presented on the cash basis of accounting whereas the financial statements of the Plan are presented on the accrual basis. The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 49,963,661	$ 43,855,593
Amounts accrued for employer contributions	(1,004,377)	(951,768)
Amounts accrued for excess contributions payable	61,669	27,638
Net assets available for benefits per Form 5500	$ 49,020,953	$ 42,931,463

7. Reconciliation of Financial Statements to Form 5500 (continued)

The following is a reconciliation of total contributions paid by the participants and employer for the year ended December 31, 2016 to the Form 5500:

	2016
Participant contributions per the financial statements	$ 3,040,661
Employer contributions per the financial statements	1,290,037
Accrued employer contributions - current year	(1,004,377)
Accrued employer contributions - prior year	951,768
Contributions per Form 5500	$ 4,278,089

The following is a reconciliation of change in net assets per the financial statements at December 31, 2016 to the Form 5500:

	2016
Increase in net assets per the financial statements	$ 6,108,068
Accrued excess contributions payable - current year	61,669
Accrued excess contributions payable - prior year	(27,638)
Accrued employer contributions - current year	(1,004,377)
Accrued employer contributions - prior year	951,768
Change in net assets per Form 5500	$ 6,089,490

8. Tax Status

The IRS has determined and informed the Company by a letter May 11, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Subsequent Events

The Plan has evaluated subsequent events through October 9, 2017, which is the date the financial statements were available to be issued.

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING AND 401 (K) PLAN

Schedule H, Line 4i - Schedule of Assets Held at End of Year

December 31, 2016

76-0705251
Number 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value	
*	MassMutual Guaranteed Interest Account	Group annuity contract	**	$ 17,560,470	***
*	American Funds American Balanced Fund	Pooled separate account	**	2,009,549	
*	American Funds EuroPacific Growth Fund	Pooled separate account	**	3,019,006	
*	MassMutual Premier Inflation-Protected and Income Fund	Pooled separate account	**	389,287	
*	MassMutual Premier Short-Duration Bond Fund	Pooled separate account	**	39,446	
*	MassMutual Select Destination Retirement 2010 II Fund	Pooled separate account	**	152,466	
*	MassMutual Select Destination Retirement 2020 II Fund	Pooled separate account	**	1,366,625	
*	MassMutual Select Destination Retirement 2025 II Fund	Pooled separate account	**	4,691	
*	MassMutual Select Destination Retirement 2030 II Fund	Pooled separate account	**	2,077,876	
*	MassMutual Select Destination Retirement 2035 II Fund	Pooled separate account	**	1,557	
*	MassMutual Select Destination Retirement 2040 II Fund	Pooled separate account	**	1,647,055	
*	MassMutual Select Destination Retirement 2045 II Fund	Pooled separate account	**	4,637	
*	MassMutual Select Destination Retirement 2050 II Fund	Pooled separate account	**	394,413	
*	MassMutual Select Destination Retirement 2055 II Fund	Pooled separate account	**	1,478	
*	MassMutual Select Destination Retirement Income I Fund	Pooled separate account	**	88,034	
*	MassMutual Select Fundamental Value Fund	Pooled separate account	**	4,406,542	
*	MassMutual Select Indexed Equity Fund	Pooled separate account	**	4,630,933	
*	MassMutual Select PIMCO Total Return Fund	Pooled separate account	**	1,412,457	
*	MassMutual Russell 2000 Small Cap Index Fund	Pooled separate account	**	3,091,858	
*	MassMutual S&P Mid Cap Index Fund	Pooled separate account	**	2,324,843	
*	Franklin Strategic Income Fund	Pooled separate account	**	3,509,985	
*	OppenheimerFunds, Inc. Developing Markets Fund	Pooled separate account	**	370,549	
*	Notes receivable from participants	5.25% - 5.75% through 2021	0	517,196	
				$ 49,020,953	

* Party-in-interest
** Historical cost information not required for participant directed investments.
*** Stated at contract value.

A Name of Plan	B Three-digit plan Number
Indium Corporation of America Employees' Profit Sharing and 401(k) Plan	**001**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Indium Corporation of America	**760705251**

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	17,560,470	17,560,470
*	MassMutual	SIA-AF	38,008	39,446
*	MassMutual	SIA-BA	1,869,197	2,077,876
*	MassMutual	SIA-BC	84,404	88,034
*	MassMutual	SIA-BE	1,473,855	1,647,055
*	MassMutual	SIA-BP	1,215,303	1,366,625
*	MassMutual	SIA-C9	393,517	370,549
*	MassMutual	SIA-CAY	2,698,656	3,509,985
*	MassMutual	SIA-CBP	2,632,001	3,091,858
*	MassMutual	SIA-CBW	2,012,398	2,324,843
*	MassMutual	SIA-CHR	1,476	1,478
*	MassMutual	SIA-H7	372,009	394,413
*	MassMutual	SIA-I8	4,558	4,691
*	MassMutual	SIA-J8	143,630	152,466
*	MassMutual	SIA-LK	3,931,694	4,406,542
*	MassMutual	SIA-VB	2,707,788	3,019,006
*	MassMutual	SIA-VE	1,193,804	2,009,549
*	MassMutual	SIA-WZ	1,314,846	1,412,457
*	MassMutual	SIA-Y4	387,541	389,287
*	MassMutual	SIA-Y8	1,540	1,557
*	MassMutual	SIA-YX	4,111,618	4,630,933
*	MassMutual	SIA-Z8	4,555	4,637
	Participant Loans	5.250000 – 5.750000	0	517,196

A Name of Plan	B Three-digit plan Number
Indium Corporation of America Employees' Profit Sharing and 401(k) Plan	**001**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Indium Corporation of America	**760705251**

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
American Funds	946050854		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to Balanced (American) separate account (SIA-VE).
American Funds	951411037		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to EuroPacific Growth (American) separate account (SIA-VB).
Franklin/Templeton	132573775		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Growth (Franklin) separate account (SIA-CAY).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to Select Fundamental Val (Wellington) separate account (SIA-LK).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Balanced (American) separate account (SIA-VE).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Developing Markets (OFI) separate account (SIA-C9).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to EuroPacific Growth (American) separate account (SIA-VB).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Growth (Franklin) separate account (SIA-CAY).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Prem Inflat-Prot and Incm (Barings) separate account (SIA-Y4).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Prem Short-Duration Bond (Barings) separate account (SIA-AF).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select MetWest Total Return Bond separate account (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2010 II separate account (SIA-J8).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2015 II separate account (SIA-E8).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2020 II separate account (SIA-BP).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2025 II separate account (SIA-I8).
Massachusetts Mutual Life Insurance	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

Company		received by MassMutual with respect to MM RetireSMART 2030 II separate account (SIA-BA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2035 II separate account (SIA-Y8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2040 II separate account (SIA-BE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2045 II separate account (SIA-Z8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2050 II separate account (SIA-H7).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART 2055 II separate account (SIA-CHR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM RetireSMART In Retirement II separate account (SIA-BC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM Rsl 2000 SmCap Indx (Nrtn Tr) separate account (SIA-CBP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P 500 Index (Northern Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to MM S&P Mid Cap Index (Nrtn Tr) separate account (SIA-CBW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Prem Inflat-Prot and Incm (Barings) separate account (SIA-Y4).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Prem Short-Duration Bond (Barings) separate account (SIA-AF).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Prem U.S. Govt Money Mrkt (Barings) separate account (SIA-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Fundamental Val (Wellington) separate account (SIA-LK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select MetWest Total Return Bond separate account (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to Prem U.S. Govt Money Mrkt (Barings) separate account (SIA-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2010 II separate account (SIA-J8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2015 II separate account (SIA-E8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2020 II separate account (SIA-BP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2025 II separate account (SIA-I8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2030 II separate account (SIA-BA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2035 II separate account (SIA-Y8).

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2040 II separate account (SIA-BE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2045 II separate account (SIA-Z8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2050 II separate account (SIA-H7).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART 2055 II separate account (SIA-CHR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to MM RetireSMART In Retirement II separate account (SIA-BC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to Prem Inflat-Prot and Incm (Barings) separate account (SIA-Y4).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to Prem Short-Duration Bond (Barings) separate account (SIA-AF).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to Select Fundamental Val (Wellington) separate account (SIA-LK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (20 basis points * plan assets) with respect to MM Rsl 2000 SmCap Indx (Nrtn Tr) separate account (SIA-CBP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (20 basis points * plan assets) with respect to MM S&P 500 Index (Northern Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (20 basis points * plan assets) with respect to MM S&P Mid Cap Index (Nrtn Tr) separate account (SIA-CBW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (20 basis points * plan assets) with respect to Select MetWest Total Return Bond separate account (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Balanced (American) separate account (SIA-VE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to EuroPacific Growth (American) separate account (SIA-VB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Growth (Franklin) separate account (SIA-CAY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Developing Markets (OFI) separate account (SIA-C9).
Oppenheimer	936305075	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Developing Markets (OFI) separate account (SIA-C9).

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

MassMutual
FINANCIAL GROUP®

Schedule C Soft Dollar Compensation
Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.

Massachusetts Mutual Life Insurance Company and affiliates • Springfield, MA 01111-0001 • (413) 788-8411

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING & 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

December 31, 2016 and 2015

INDIUM CORORATION OF AMERICA
EMPLOYEES' PROFIT SHARING & 401(K) PLAN

I N D E X

	PAGE
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS:	
Statements of Net Assets Available for Benefits as of December 31, 2016 and 2015	3
Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2016	4
Notes to Financial Statements	5 - 14
SUPPLEMENTAL SCHEDULE:	
Form 5500, Schedule H, Line 4i - Schedule of Assets Held at End of Year as of December 31, 2016	15

grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Indium Corporation of America
Employees' Profit Sharing & 401(k) Plan
Clinton, New York

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Indium Corporation of America Employees' Profit Sharing & 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, line 4i – Schedule of Assets Held at End of Year as of December 31, 2016 on page 15, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Grossman St. Amour CPAs

Syracuse, New York
October 9, 2017

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING AND 401(K) PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2016	2015
Assets:		
Investments:		
Investments (at fair value) (See Note 3)	**$ 30,943,287**	$ 27,857,019
Investments (at contract value) (See Note 2)	**17,560,470**	14,601,737
Total investments	**48,503,757**	42,458,756
Receivables:		
Employer contributions	**1,004,377**	951,768
Notes receivable from participants	**517,196**	472,707
Total receivables	**1,521,573**	1,424,475
Total assets	**50,025,330**	43,883,231
Liabilities:		
Excess contributions payable	**61,669**	27,638
Net assets available for benefits	**$ 49,963,661**	$ 43,855,593

The accompanying notes are an integral part of the financial statements.

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING AND 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2016

Additions to net assets attributed to:	
Investment income:	
Interest and dividends	$ 498,315
Net appreciation in fair value of investments	2,794,870
Total investment income	3,293,185
Interest income on notes receivable from participants	25,081
Contributions:	
Participants	2,235,222
Employer	1,290,037
Rollovers	805,439
Total contributions	4,330,698
Total additions	7,648,964
Deductions from net assets attributed to:	
Benefits paid to participants	1,529,779
Administrative expenses	11,117
Total deductions	1,540,896
Net increase	6,108,068
Net assets available for benefits at beginning of year	43,855,593
Net assets available for benefits at end of year	$ 49,963,661

The accompanying notes are an integral part of the financial statements.

1. Description of Plan

The following description of the Indium Corporation of America Employees' Profit Sharing and 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of the Indium Corporation of America (the "Company") who have met certain age and service requirements. A participant is eligible to make salary deferrals to the plan upon reaching 18 years of age. In order to be eligible for an employer match and profit sharing contributions, participants must complete 1,000 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration of Plan

The Plan has adopted and operates under a Non-standardized Prototype Profit Sharing/401(k) Plan developed by Massachusetts Mutual Life Insurance Company (MassMutual) who is the trustee and third party administrator of the Plan.

Contributions

The Plan includes a 401(k) savings provision, under which participants who meet eligibility requirements may elect to defer 1% to 100% of their salary on a pre-tax or after-tax basis subject to the maximum allowed by the Internal Revenue Service and as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers). For participants who elect to defer a percentage of their salary, a discretionary percentage of the participant's eligible salary is contributed by the Company. The Company matching contributions under this provision amounted to approximately $286,000 and $264,000 for 2016 and 2015, respectively. Contributions are subject to certain IRS limitations.

Participants are not required to make elective deferrals to participate in the profit-sharing provision of the Plan. The profit-sharing contribution made by the Company is discretionary and is credited to each participant's account based on the same proportion that the participant's compensation for the year bears to the total compensation of all participants for such a year. Discretionary profit sharing contributions to the Plan amounted to approximately $1,004,000 and $952,000 for 2016 and 2015, respectively.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, an allocation of the Company's discretionary profit-sharing contribution, and plan earnings (losses). Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participants' earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. **Description of Plan** (continued)

Investment Options

Upon enrollment in the Plan a participant can direct his or her contributions into any of the investment options offered to the Plan by MassMutual. Participants may change their investment options at any time.

Vesting

Participants are immediately vested in their elective deferrals and discretionary Company matching contributions, plus actual earnings thereon. Vesting in the Company profit sharing contributions portion of their accounts, plus actual earnings thereon, is based on years of continuous service. A participant's vested percentage increases by 20% of each year after the second year of employment, reaching 100% after 6 years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate is set at 2% above the prime rate, as defined. Only one loan may be outstanding for each participant at any given time. The loans must be repaid over a period not to exceed 5 years, unless it is used to acquire a personal residence, in which case the loan may exceed 5 years.

Payment of Benefits

Participants or their beneficiaries are eligible to receive benefits under the Plan upon normal retirement, death, total and permanent disability, or termination for any reason other than those previously mentioned. Benefits are payable as a lump-sum amount or annual installments equal to the value of the participant's vested interest in his or her account.

Forfeitures

At December 31, 2016 and 2015, forfeited nonvested accounts totaled approximately $112,000 and $85,000 respectively. These accounts are used to reduce future employer matching and profit sharing contributions or the Plan's administrative expenses. During 2016, forfeitures of approximately $23,300 were used to reduce employer contributions.

2. **Summary of Accounting Policies**

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting.

2. **Summary of Accounting Policies** (continued)

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits presents the Guaranteed Interest Account at contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment in the Guaranteed Interest Account at contract value. Contract value represents contributions made under the contract, plus earnings, less withdrawals. Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events may include, but are not limited to, the following: (1) temporary absence; (2) change in position or other occurrence qualifying as a temporary break in service under the Plan; (3) transfer or other change of position resulting in employment by an entity controlling, controlled by, or under other common control with the employer; (4) cessation of an employment relationship resulting from a reorganization, merger, layoff or the sale or discontinuance of all or any part of the Plan sponsor's business; (5) removal from the plan of one or more groups or classifications of participants; (6) partial or complete plan termination; or (7) plan disqualification. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

Purchase and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

2. **Summary of Accounting Policies** (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Risk and Uncertainties

The Plan invests in various investment securities. These 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.

New Accounting Pronouncements

In May 2015, the FASB issued ASU 2015-07, *"Fair Value Measurement (Topic 890): Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (of its Equivalent)"* which exempts investments measured using the net asset value (NAV) practical expedient in ASC 920, "Fair Value Measurement", from categorization within the fair value hierarchy. The guidance requires retrospective application and is effective for public business entities for fiscal years, and interim periods within those years, beginning after December 15, 2015. For all other entities, the guidance is effective for fiscal years and interim periods within those years, beginning after December 15, 2016. Early adoption is permitted. Management elected to early adopt the provisions of this new standard. Accordingly, the amendment was retrospectively applied resulting in removal of investments reported at NAV from categorization in the fair value hierarchy in Note 3.

In July 2015, the FASB issued ASU 2015-12, *"Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) 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 practice expedient. Parts I and II are effective for fiscal years beginning after December 15, 2015, and should be applied retrospectively, with early application permitted. Part III is effective for fiscal years beginning after December 15, 2015 and should be applied prospectively, with early application permitted.

2. **Summary of Accounting Policies** (continued)

New Accounting Pronouncements (continued)

Management elected to adopt Parts I and II early. Accordingly, the amendments were retrospectively applied resulting in recording of the fully benefit-responsive investment contracts at contract value at December 31, 2015. The Fund's collective trust investment is reported only at contract value in the statement of net assets. Part II eliminated the requirement to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation for investments by general type. Those disclosures were removed from these notes upon adoption of Part II of the standard. Part III is not applicable to this Plan.

3. **Fair Value Measurement**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). 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 form or corroborated by observable market data by correlation or other means. If the assets 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015:

Pooled separate accounts: Valued at net asset value of shares in each account held by the Plan at year-end. The net asset value (NAV) is not a publicly quoted price in an active market. The NAV, as provided by the insurance carrier, is used as a practical expedient to estimating fair value.

3. **Fair Value Measurement** (continued)

In accordance with Subtopic 820-10, the investments noted above were measured at net asset value per share (or its equivalent) and have not been classified in the fair value hierarchy. The Plan has no investments classified within the fair value hierarchy at December 31, 2016 and 2015, respectively.

The following tables set forth a summary of the Plan's investments with a reported net asset value as of December 31, 2016 and 2015.

	Fair Value Estimated Using Net Asset Value Per Share December 31, 2016				
Investment	Net Asset Value*	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Pooled separate accounts					
American Balanced Fund (a)	$ 2,009,549	$ -	Immediate	None	None
EuroPacific Growth Fund (b)	3,019,006	-	Immediate	None	None
Inflation-Protected Income Fund (c)	389,287	-	Immediate	None	None
Short-Duration Bond Fund (d)	39,446	-	Immediate	None	None
Target Date Retirement Funds (e)	5,738,832	-	Immediate	None	None
Fundamental Value Fund (f)	4,406,542	-	Immediate	None	None
Indexed Equity Fund (g)	4,630,933	-	Immediate	None	None
PIMCO Total Return Fund (h)	1,412,457	-	Immediate	None	None
Developing Markets Fund (i)	370,549	-	Immediate	None	None
Franklin Strategic Income Fund (j)	3,509,985	-	Immediate	None	None
Russell 2000 Small Cap Index Fund (k)	3,091,858	-	Immediate	None	None
S&P Mid Cap Index Fund (l)	2,324,843	-	Immediate	None	None
	$ 30,943,287	$ -			

3. **Fair Value Measurement** (continued)

	Fair Value Estimated Using Net Asset Value Per Share December 31, 2015				
Investment	Net Asset Value*	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Pooled separate accounts					
American Balanced Fund (a)	$ 1,987,025	$ -	Immediate	None	None
EuroPacific Growth Fund (b)	3,116,097	-	Immediate	None	None
Inflation-Protected Income Fund (c)	272,047	-	Immediate	None	None
Short-Duration Bond Fund (d)	35,602	-	Immediate	None	None
Target Date Retirement Funds (e)	5,138,958	-	Immediate	None	None
Fundamental Value Fund (f)	3,964,806	-	Immediate	None	None
Indexed Equity Fund (g)	4,125,063	-	Immediate	None	None
PIMCO Total Return Fund (h)	1,173,058	-	Immediate	None	None
Developing Markets Fund (i)	365,942	-	Immediate	None	None
Franklin Strategic Income Fund (j)	3,294,109	-	Immediate	None	None
Russell 2000 Small Cap Index Fund (k)	2,456,655	-	Immediate	None	None
S&P Mid Cap Index Fund (l)	1,927,657	-	Immediate	None	None
	$ 27,857,019	$ -			

* The fair values of the investments have been estimated using the net asset value of the investment.

(a) The American Balanced Fund seeks conservation of principal, current income and long-term growth of capital and income by investing in a broad range of securities, including stocks and bonds.

(b) The EuroPacific Growth Fund seeks long-term growth of capital by investing in securities of growing companies based primarily in Europe and the Pacific Basin.

(c) The Inflation-Protected Income Fund seeks high rate of real return on an annual basis consistent with prudent investment risk and preservation of capital by investing at least 80% of assets in inflation-protected bonds of varying maturities.

(d) The Short-Duration Bond Fund seeks a high total return from current income while maintaining fluctuations from capital values by investing at least 80% of assets in investment-grade fixed income debt securities.

(e) The Target Date Retirement Funds seek high total return until its target retirement date by investing in underlying funds using an asset allocation strategy designed for investors expected to retire in the designated retirement year.

(f) The Fundamental Value Fund seeks long-term total return by investing at least 80% of assets in equity securities.

3. **Fair Value Measurement** (continued)

(g) The Indexed Equity Fund seeks to approximate the capitalization-weighted total rate of return of that portion of the U.S. market for publicly traded common stocks composed of larger-capitalized companies by investing at least 80% of assets in the equity securities of companies that make up the S&P 500 index.

(h) The PIMCO Total Return Fund seeks total return by investing at least 65% of total assets in a diversified portfolio of fixed income securities and other debt instruments of domestic and foreign entities.

(i) The Developing Markets Fund seeks capital appreciation by investing in common stocks of issuers in emerging and developing markets throughout the world.

(j) The Franklin Strategic Income Fund invests in U.S. and foreign debt securities using a research-driven, value-oriented approach to help identify bonds with the best prospects for income and capital appreciation.

(k) The Russell 2000 Small Cap Index Fund seeks to provide investments results that approximate (before fees and expenses) the aggregate price and dividend performance of the securities included in the Russell 2000 Index.

(l) The S&P Mid Cap Index Fund seeks to provide investment results approximating the aggregate price and dividend performance of the securities included in the S&P 400 Index by investing in at least 80% of its net assets in equity securities held by the index.

4. **Information Prepared and Certified by the Trustee**

The following is a summary of the Plan's asset information as of December 31, 2016 and 2015, and for the year ended December 31, 2016, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Massachusetts Mutual Life Insurance Company (MassMutual), the trustee, and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from the trustee that information provided to the Plan Administrator by the custodian related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31,	
	2016	2015
Investments:		
Investments (at fair value)	$ 30,943,287	$ 27,857,019
Investments (at contract value)	17,560,470	14,601,737
	$ 48,503,757	$ 42,458,756

4. **Information Prepared and Certified by the Trustee** (continued)

The trustee also certified to the completeness and accuracy of interest and dividends and net appreciation in fair value of investments for the year ended December 31, 2016 of approximately $523,000 and $2,795,000, respectively, as well as all investment related items and amounts included within the supplemental schedule and Note 3.

5. **Plan Termination**

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

6. **Related Party Transactions and Party-in-Interest Transactions**

Plan investments include a group annuity contract and pooled separate accounts offered by MassMutual. MassMutual is the trustee as defined by the Plan; therefore, transactions involving these investments qualify as party-in-interest transactions. Fees paid by the Plan to MassMutual for investment management services amounted to approximately $11,000 for the year ended December 31, 2016.

7. **Reconciliation of Financial Statements to Form 5500**

The Form 5500 is presented on the cash basis of accounting whereas the financial statements of the Plan are presented on the accrual basis. The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015 to Form 5500:

	2016	2015
Net assets available for benefits per the financial statements	$ 49,963,661	$ 43,855,593
Amounts accrued for employer contributions	(1,004,377)	(951,768)
Amounts accrued for excess contributions payable	61,669	27,638
Net assets available for benefits per Form 5500	$ 49,020,953	$ 42,931,463

7. Reconciliation of Financial Statements to Form 5500 (continued)

The following is a reconciliation of total contributions paid by the participants and employer for the year ended December 31, 2016 to the Form 5500:

	2016
Participant contributions per the financial statements	$ 3,040,661
Employer contributions per the financial statements	1,290,037
Accrued employer contributions - current year	(1,004,377)
Accrued employer contributions - prior year	951,768
Contributions per Form 5500	$ 4,278,089

The following is a reconciliation of change in net assets per the financial statements at December 31, 2016 to the Form 5500:

	2016
Increase in net assets per the financial statements	$ 6,108,068
Accrued excess contributions payable - current year	61,669
Accrued excess contributions payable - prior year	(27,638)
Accrued employer contributions - current year	(1,004,377)
Accrued employer contributions - prior year	951,768
Change in net assets per Form 5500	$ 6,089,490

8. Tax Status

The IRS has determined and informed the Company by a letter May 11, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Subsequent Events

The Plan has evaluated subsequent events through October 9, 2017, which is the date the financial statements were available to be issued.

INDIUM CORPORATION OF AMERICA
EMPLOYEES' PROFIT SHARING AND 401 (K) PLAN

Schedule H, Line 4i - Schedule of Assets Held at End of Year

December 31, 2016

76-0705251
Number 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value	
*	MassMutual Guaranteed Interest Account	Group annuity contract	**	$ 17,560,470	***
*	American Funds American Balanced Fund	Pooled separate account	**	2,009,549	
*	American Funds EuroPacific Growth Fund	Pooled separate account	**	3,019,006	
*	MassMutual Premier Inflation-Protected and Income Fund	Pooled separate account	**	389,287	
*	MassMutual Premier Short-Duration Bond Fund	Pooled separate account	**	39,446	
*	MassMutual Select Destination Retirement 2010 II Fund	Pooled separate account	**	152,466	
*	MassMutual Select Destination Retirement 2020 II Fund	Pooled separate account	**	1,366,625	
*	MassMutual Select Destination Retirement 2025 II Fund	Pooled separate account	**	4,691	
*	MassMutual Select Destination Retirement 2030 II Fund	Pooled separate account	**	2,077,876	
*	MassMutual Select Destination Retirement 2035 II Fund	Pooled separate account	**	1,557	
*	MassMutual Select Destination Retirement 2040 II Fund	Pooled separate account	**	1,647,055	
*	MassMutual Select Destination Retirement 2045 II Fund	Pooled separate account	**	4,637	
*	MassMutual Select Destination Retirement 2050 II Fund	Pooled separate account	**	394,413	
*	MassMutual Select Destination Retirement 2055 II Fund	Pooled separate account	**	1,478	
*	MassMutual Select Destination Retirement Income I Fund	Pooled separate account	**	88,034	
*	MassMutual Select Fundamental Value Fund	Pooled separate account	**	4,406,542	
*	MassMutual Select Indexed Equity Fund	Pooled separate account	**	4,630,933	
*	MassMutual Select PIMCO Total Return Fund	Pooled separate account	**	1,412,457	
*	MassMutual Russell 2000 Small Cap Index Fund	Pooled separate account	**	3,091,858	
*	MassMutual S&P Mid Cap Index Fund	Pooled separate account	**	2,324,843	
*	Franklin Strategic Income Fund	Pooled separate account	**	3,509,985	
*	OppenheimerFunds, Inc. Developing Markets Fund	Pooled separate account	**	370,549	
*	Notes receivable from participants	5.25% - 5.75% through 2021	0	517,196	
				$ 49,020,953	

* Party-in-interest
** Historical cost information not required for participant directed investments.
*** Stated at contract value.