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
NORTHERN OHIO PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 333

1c Effective date of plan 12/11/1959

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)
LAKE ERIE CONSTRUCTION COMPANY

25 SO. NORWALK RD.
PO BOX 777
NORWALK, OH 44857

2b Employer Identification Number (EIN) 34-1262474

2c Plan Sponsor's telephone number 419-668-3302

2d Business code (see instructions) 237990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2017	MIKE BLEILE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2017	MIKE BLEILE
	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**	142
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)**	127
a(2) Total number of active participants at the end of the plan year	**6a(2)**	146
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	13
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	162
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	162
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	151
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2J 2A 2F 2G 3D 3H 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)** [ ] **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
NORTHERN OHIO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
LAKE ERIE CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
34-1262474

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	MR 61267	162	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	

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

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

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(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	0

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	1889563
c	Additions: (1) Contributions deposited during the year	7c(1)	-14134		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	125938		
	(4) Transferred from separate account	7c(4)	228171		
	(5) Other (specify below)	7c(5)	210		
	▶ LN INT, LN PRIN				
	(6) Total additions			7c(6)	340185
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	2229748
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	138683		
	(2) Administration charge made by carrier	7e(2)	225		
	(3) Transferred to separate account	7e(3)	-4119578		
	(4) Other (specify below)	7e(4)	55179		
	▶ GIA INT				
	(5) Total deductions			7e(5)	-3925491
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	6155239

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
NORTHERN OHIO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
LAKE ERIE CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
34-1262474

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

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

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

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 67 72	CONTRACT ADMINISTRATOR	2730	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

MORGAN STANLEY SMITH BARNEY, LLC

26-4310632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	0	Yes [X] No [ ]	Yes [ ] No [X]	36739	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
MORGAN STANLEY SMITH BARNEY, LLC	27	36739

(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	PLAN RELATED EXPENSES

(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.	67	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.
SAGIC 04-1590850	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.
EATON VANCE FLOATING RATE FUND 04-3101341	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.
MFS GROWTH FUND 04-3158862	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.
GATEWAY FUND 04-3200027	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 MNY MKT FD BARINGS 04-3212059	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.
OAKMARK INTERNATIONAL FUND 04-3276558	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.
JHANCOCK3 DISCIPL VALUE MID CAP FD 04-3279774	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.
JHANCOCK3 DISCIPLINED VALUE MID CAP 04-3279774	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.
AMG YACKTMAN FUND 06-1555943	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.
PRUDENTIAL SHORT TERM CORP BD FD 13-3468311	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.
PRUDENTIAL SHORT TERM CORPORATE BON 13-3468311	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.
LORD ABBETT SHORT DURATION INCOME F 13-3731507	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.
PRUDENTIAL JENNISON GROWTH FUND 13-3851144	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.
OPPENHEIMER INTERNATIONAL GR FUND 13-3867060	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.
JP MORGAN EQUITY INCOME FUND 13-4161079	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.
JPMORGAN VALUE ADVANTAGE FUND 20-2175919	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.
JP MORGAN SMALL CAP VALUE FUND 26-3613641	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.
IVY MID CAP GROWTH FUND 48-1112076	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.
BLACKROCK HIGH YIELD BOND FUND 51-0318674	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.
CLEARBRIDGE SMALL CAP GROWTH 52-1200960	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.
CLEARBRIDGE SMALL CAP GROWTH FUND 52-1200960	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.
T. ROWE PRICE CAPITAL APPREC FD 52-1465786	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.
T. ROWE PRICE CAPITAL APPRECIATION 52-1465786	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.
MAINSTAY MARKETFIELD FUND 52-2206685	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.
TCW EMERGING MARKETS INCOME FUND 52-7656007	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.
TEMPLETON GLOBAL BOND FUND 59-6865210	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.
PRIMECAP ODYSSEY AGGRESSIVE GR FD 95-3868081	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.
PRIMECAP ODYSSEY AGGRESSIVE GROWTH 95-3868081	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.
METROPOLITAN WEST INTERM BOND FD 95-4597302	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.
VIRTUS EMRG MRKTS OPPORTUNITIES FD 95-6981193	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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
NORTHERN OHIO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
LAKE ERIE CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
34-1262474

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		124128
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	21158	19580
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)	163115	180812
(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)	23945040	20840888
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1889563	6155239
(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	26018876	27320647
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		12929
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	12929
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	26018876	27307718

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)	1721398	
	(B) Participants	2a(1)(B)	56225	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1777623
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)	5354	
	(F) Other	2b(1)(F)	125938	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		131292
	(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)	836916	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		836916
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	15761555	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	16326080	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-564525
	(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)		0
(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)		782532
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2963838
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1653609	
(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)		1653609
f Corrective distributions (see instructions)	2f		314
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	2730	
(3) Investment advisory and management fees	2i(3)	18366	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		21096
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1675019
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1288819
l Transfers of assets:			
(1) To this plan	2l(1)		23
(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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: PAYNE, NICKLES & COMPANY **(2)** EIN: 34-1664586

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		500000
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
NORTHERN OHIO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
LAKE ERIE CONSTRUCTION COMPANY

D Employer Identification Number (EIN)
34-1262474

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 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 _____/_____/_____.

NORTHERN OHIO
PROFIT SHARING PLAN

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2016 AND 2015

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Payne Nickles & Company
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
of **Northern Ohio Profit Sharing Plan**
Norwalk, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Northern Ohio Profit Sharing Plan**, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company and State Street Bank and Trust Company, the trustee and custodian of the Plan, respectively, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that Reliance Trust Company executed investment transactions and State Street Bank and Trust Company held the Plan's investment assets from January 1, 2016 to December 31, 2016, and that State Street Bank and Trust Company held the Plan's investment assets and executed investment transactions as of and for the year ended December 31, 2015. The plan administrator has obtained certifications from the trustee and custodian as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

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Disclaimer of Opinion

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

Other Matters

The supplemental schedule of assets (held at end of year) as of December 31, 2016, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Payne, Nickles & Company

Norwalk, Ohio
October 11, 2017

NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits
December 31

Assets	2016	2015
Investments:		
Participant-directed investments:		
Mutual funds, at fair value	**$ 20,840,888**	$ 20,878,290
Guaranteed interest contracts at contract value	**6,155,239**	4,956,313
Total investments	**26,996,127**	25,834,603
Receivables:		
Employer contributions	**1,850,553**	1,721,398
Notes receivable from participants	**180,812**	163,115
Other	**19,580**	21,158
Cash	**124,128**	-
Total assets	**29,171,200**	27,740,274
Liabilities		
Liabilities:		
Operating payables	**12,929**	-
Net assets available for benefits	**$29,158,271**	$27,740,274

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

NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits
For the years ended December 31

	2016	2015
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest	$ 125,938	$ 144,967
Dividends	836,916	1,023,132
Net appreciation (depreciation) in fair value of investments	218,007	(1,237,084)
	1,180,861	(68,985)
Interest income on notes receivable from participants	5,354	4,784
Employer contributions	1,850,553	1,721,398
Employee contributions	56,248	64,969
Total additions	3,093,016	1,722,166
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	1,653,923	1,474,376
Administrative expenses	2,730	2,505
Investment management fees	18,366	-
Total deductions	1,675,019	1,476,881
Net increase in net assets available for benefits	1,417,997	245,285
Net assets available for benefits beginning of year	27,740,274	27,494,989
Net assets available for benefits end of year	$ 29,158,271	$ 27,740,274

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

NORTHERN OHIO
PROFIT SHARING PLAN

Notes to Financial Statements
For the years ended December 31, 2016 and 2015

1. Description of the plan

The following description of the Northern Ohio Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

Effective March 1, 1993, the Lake Erie Construction Company Profit Sharing Plan and Trust was renamed the Northern Ohio Profit Sharing Plan and Trust. At that same date the Plan was amended and restated in its entirety to become a multiple employer plan and to change its year end to December 31. The Plan was subsequently amended and restated, effective October 15, 2008, and renamed the Northern Ohio Profit Sharing Plan. The restated plan allowed for non-elective contributions to three separate groups of participants in such proportion that each participant's compensation bears to the total compensation of all participants within each group or in equal amounts or percentages of compensation for that group. As of January 1, 2011, the following companies are adopting employers of the Plan (the Companies): Lake Erie Construction Company, Maple City Development Company, Firelands Supply Company and American Highway Safety, LLC.

The Plan is a defined contribution plan covering all full-time employees of the Companies who have one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Effective through March 6, 2014 the Plan provided for annual contributions in such amounts as the Companies determined, but not to exceed limitations imposed by the Internal Revenue Code, and allowed for participant contributions in the form of rollover amounts from other qualified plans. All contributions to the Plan were nonparticipant-directed. The Plan provided for vesting with the participants at the rate of 20% after two years of service, increasing 20% per year thereafter.

Participant accounts

Each participant's account was credited with an allocation of (a) the Companies' contributions, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts. Allocations were based on participant earnings or account balances, as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's account.

Amended and restated plan

At March 6, 2014 the plan was amended and restated and a volume submitter 401(k) profit sharing plan was adopted. All plan assets were rolled into new investment choices on March 7, 2014.

1. Description of the plan – continued

General – restated plan

The restated plan is a multiple employer defined contribution retirement savings plan in accordance with Internal Revenue Code Section 401(k) covering all eligible employees of the adopting employers employed on or after March 6, 2014. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The following companies are adopting employers of the restated Plan (the Companies): Lake Erie Construction Company, Maple City Development Company, Firelands Supply Company and American Highway Safety, LLC.

Contributions – restated plan

Each year participants may elect to make deferred or non-deferred (Roth) salary contributions to the Plan in amounts up to the maximum percentage allowed by the Internal Revenue Code of their total pretax compensation, as defined in 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 retirement plans or individual retirement accounts. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers three risk based model portfolios, twelve age-based investment options and over twenty mutual funds. The Companies may make employer contributions at the discretion of their Boards of Directors to six separate groups of participants in proportion to all participants within each group. Participants must be employed on the last day of the year to receive an allocation of the Companies' contributions.

Participant accounts – restated plan

Each participant's account is credited with their own contributions and allocations of the Companies' contributions and Plan earnings and charged with an allocation of administrative expenses. Allocations are based upon participant 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.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Beginning August 1, 2015, participants are vested immediately in the Companies' contribution portion of their account also. Prior to August 1, 2015 vesting in the Companies' contribution portion of their accounts was based on years of continuous service and a participant was 100 percent vested after six years of credited service.

Forfeited accounts

Forfeitures are allocated to administration expenses of the Plan and then as additional employer contributions. Forfeitures of terminated participants' non-vested accounts amounted to $45,867 and $19,243 for 2016 and 2015, respectively.

Notes receivable from participants

Participants may borrow from their fund accounts up to an annual maximum of the lesser of $15,000 or 50% of their vested account balance and a cumulative maximum of 50% of their vested account balance. The notes receivable are secured by the balance in the participants' accounts and bear interest at the prime rate. Principal and interest is paid ratably through payroll deductions. Notes receivable are valued at their outstanding balances.

1. Description of the plan – continued

Payment of benefits

On termination of service, a participant may elect to receive a lump sum, a qualified joint and survivor annuity, a series of installment payments or an annuity. In all cases, the participant will receive an amount equal to the vested balance of his or her account. The Plan Administrator may direct the trustee to make a lump-sum distribution to a terminated participant whose vested account balance is less than $5,000.

2. Summary of significant accounting policies

Basis of accounting

Accounting records are maintained by the custodian on the cash basis. The financial statements herein include all material adjustments necessary to place the financial statements on the accrual basis of accounting. The Annual Return/Report of Employee Benefit Plan is filed on the cash basis.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Financial instruments - concentration of credit risk

The Plan places its temporary cash investments with financial institutions in amounts which may exceed the federally insured deposit limits.

Investment valuation and income recognition

Investment transactions are recorded by the custodian on the trade-date basis. Investments owned are reflected in the statement of net assets available for plan benefits at fair value based on quoted market prices. See financial schedules for a list of investments held at December 31, 2016, and any reportable transactions required to be disclosed. Changes in unrealized appreciation (depreciation) of investments are reflected currently in net appreciation (depreciation) in fair value of investments in the accompanying statements of changes in net assets available for benefits. Realized gains and losses are determined based on the original cost of the assets and are also included in net appreciation (depreciation) in fair value of investments in the accompanying statements of changes in net assets available for benefits.

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 charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2016, no allowance for credit losses has been recorded. If a participant does not make repayments and the plan administrator considers the note receivable to be in default, the balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

2. Summary of significant accounting policies - continued

Administrative expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Companies.

Payment of benefits

Benefits are recorded when paid.

Subsequent events

Management has evaluated subsequent events through October 11, 2017, the date the financial statements were available to be issued.

3. Information certified by State Street Bank and Trust Company and Reliance Trust Company

During 2014, the Plan sponsor entered into an agreement with State Street Bank and Trust Company which established State Street Bank and Trust Company as the custodian of the Plan. The Plan Administrator has elected the method of compliance 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. Accordingly, as permitted under this election, no audit procedures were performed on the 2015 financial statements and accompanying supplementary information (other than with respect to contributions and benefits paid to participants), except for comparing such information to the information certified by the custodian.

Effective January 1, 2016, the Plan sponsor entered into an agreement with Reliance Trust Company which established Reliance Trust Company as the trustee of the Plan. The Plan Administrator has elected the method of compliance 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. Accordingly, as permitted under this election, no audit procedures were performed on the 2016 financial statements and accompanying supplementary information (other than with respect to contributions and benefits paid to participants), except for comparing such information to the information certified by the trustee.

4. Risks and uncertainties

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

5. Tax status

Effective March 6, 2014 the Plan adopted a volume submitter 401(k) plan from its third party administrator, Massachusetts Mutual Life Insurance Company (Mass Mutual). As a volume submitter, Mass Mutual has obtained an advisory letter dated May 11, 2009 in which the Internal Revenue Service stated that the plan, as then designed, was acceptable under the applicable requirements of the Internal Revenue Code.

5. Tax status - continued

The plan has been amended since Mass Mutual received the favorable advisory letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is subject to routine audits by taxing authorities; however, there are currently no audits in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2013.

6. Plan termination

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time or to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts and each participant and beneficiary will be paid the amount of his or her account balance in the Plan in a lump sum.

7. Fair value measurements

FASB ASC 820 establishes that 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 (exit price) and establishes a fair value hierarchy based upon the inputs used to measure fair value. The three levels of the fair value hierarchy defined by FASB ASC 820 are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 – Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

As required by FASB ASC 820, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels. The Plan's investments accounted for at fair value as of December 31, 2016 and 2015 are summarized on the next page.

7. Fair value measurements - continued

Level 1 inputs:	2016	2015
Mutual funds	$ 20,840,888	$ 20,878,290
Level 2 inputs:		
Guaranteed interest contracts	$ 6,155,239	$ 4,956,313

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

Mutual funds are valued at the net asset value of shares held by the Plan at year end. See Note 8 for value of guaranteed interest contracts.

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

Gains and losses (realized and unrealized) are included in net appreciation (depreciation) in fair market value of investments in the statement of changes in net assets available for benefits for the years ended December 31, 2016 and 2015.

8. Guaranteed interest contracts with insurance company

In 2014, the Plan entered into fully benefit-responsive guaranteed interest contracts with Mass Mutual. Mass Mutual maintains the contributions in separate account guaranteed interest contracts (SAGIC). SAGIC's maintain a Book Value Account (BVA) and a Market Value Account (MVA). The BVA is credited a guaranteed rate that is reset semi-annually. The rates established are unique to each contract and take into account contributions, withdrawal, and expense activity and the value of the MVA relative to the BVA within each contract. Since the guaranteed crediting rate will not be reset below zero percent, at a minimum, participant's principal is guaranteed while the contract is in force. The BVA's rate is reset periodically to reflect the yield to maturity of the underlying asset portfolio and also to amortize the difference between the contract's BVA and MVA balance while taking into consideration fees and expenses. The guaranteed interest contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed interest contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

8. Guaranteed interest contracts with insurance company – continued

Employer-initiated events such as layoffs, a sale of a business unit, a company merger, or a change in the stable value option offered under a plan are considered market value events and are subject to the plan sponsor liquidity provisions. Upon full or partial contract or plan termination and certain other sponsor-initiated events, distributions from the SAGIC may be subject to a liquidation value (market value) adjustment pursuant to a formula specified in the contract. The market value formula may produce a value that is more or less than the book value of the plan's investment in the SAGIC.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the interest contracts at December 31, 2016 was $6,016,186. The unallocated guaranteed interest contracts had a yield of 3.69% and the allocated guaranteed interest contracts had a yield of 1.61% which was credited to participants.

9. Transactions with parties-in-interest

Due to the nature of the investment contract under the restated plan, all investment transactions, administrative expenses and investment assets held after March 6, 2014 are considered to be party-in-interest transactions with Mass Mutual. Such transactions are exempt from being prohibited transactions.

10. Reconciliation to Form 5500

As discussed in Note 2, the Plan's financial statements are presented on the accrual basis of accounting and the Annual Return/Report of Employee Benefit Plan (Form 5500) is prepared and filed on the cash basis of accounting. The following schedule reconciles the differences between those two methods as of and for the year ended December 31, 2016 and the differences in classifications of investment income, gains and losses for the year ended December 31, 2016.

	Per financial statements	Adjustments to cash basis	Reclassifications to Form 5500 Presentation	Per Form 5500
Total noninterest bearing cash:	$ 124,128	$ -	$ -	$ 124,128
Investments:				
Mutual funds	20,840,888	-	-	20,840,888
Guaranteed investment contracts	6,155,239	-	-	6,155,239
Receivables:				
Employer contributions	1,850,553	(1,850,553)	-	-
Notes receivable from participants	180,812	-	-	180,812
Other	19,580	-	-	19,580
Liabilities:				
Operating payables	(12,929)	-	-	(12,929)
Net assets available for benefits	$ 29,158,271	$ (1,850,553)	$ -	$ 27,307,718
Additions to net assets:				
Investment income:				
Interest	$ 125,938	$ -	$ -	$ 125,938
Dividends	836,916	-	-	836,916
Net appreciation	218,007	-	-	218,007
Interest on notes receivable from participants	5,354	-	-	5,354
Employer contributions	1,850,553	(129,155)	-	1,721,398
Employee contributions	56,248	-	(23)	56,225
Deductions from net assets:				
Benefits paid	(1,653,923)	-	314	(1,653,609)
Corrective distributions	-	-	(314)	(314)
Administrative expenses	(2,730)	-	-	(2,730)
Investment management fees	(18,366)	-	-	(18,366)
Net increase (decrease) in net assets available for benefits	$ 1,417,997	$ (129,155)	$ (23)	$ 1,288,819

SUPPLEMENTARY INFORMATION

SCHEDULE H
FORM 5500

FINANCIAL SCHEDULES

12/31/2016

Plan: NORTHERN OHIO PROFIT SHARING PLAN — Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY — Employer ID # 34-1262474

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	2,035,661	2,035,661
*	MassMutual Premier	Holding Account - MF - G	-	23
*	MFS Investment Management	MF-1115	7,433	7,579
*	TCW Group	MF-1249	487	465
*	BlackRock	MF-1270	5,801	5,575
*	Franklin/Templeton	MF-1272	457	466
*	Franklin/Templeton	MF-1272	62,386	58,332
*	John Hancock	MF-1481	35,436	39,444
*	Virtus Mutual Funds	MF-1526	3,769	3,345
*	Legg Mason	MF-1635	3,218	3,106
*	PIMCO Funds	MF-1712	3,522	3,545
*	Managers Funds	MF-1743	348,330	315,643
*	Metropolitan West Asset Management	MF-1815	14,481	14,150
*	Vanguard	MF-2065	2,712	3,035
*	Vanguard	MF-2070	2,707	2,904
*	JP Morgan	MF-2127	67,764	76,023
*	PRIMECAP Odyssey Funds	MF-2257	499	501
*	Vanguard	MF-469	94,662	97,158
*	Vanguard	MF-618	3,533	3,482
*	Vanguard	MF-622	144,348	143,222
*	Vanguard	MF-623	68,927	68,245
*	Vanguard	MF-624	93,374	92,227
*	Vanguard	MF-627	22,265	22,763
*	Vanguard	MF-628	-	-
*	Yacktman Fund	Outside Fund	525,238	514,208
*	Oppenheimer	MF-F5	83,434	79,311

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **12/31/2016**

Plan: NORTHERN OHIO PROFIT SHARING PLAN Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

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
*	JP Morgan	MF-ZJ	12,261	14,347
*	SAGIC (61267)	Outside Fund	-	199,343
*	Yacktman Fund	Outside Fund	-	97,111
*	PIMCO Income Fund	Outside Fund	-	49,040
*	Vanguard Total International Equity	Outside Fund	-	88,878
*	Vanguard Total US Bond	Outside Fund	-	49,149
*	Vanguard Total Stock Equity	Outside Fund	-	185,184
*	ClearBridge Small Growth Fund	Outside Fund	-	35,780
*	TCW Emerging Markets Income Fund	Outside Fund	-	106,414
*	DoubleLine Total Return Bond Fund	Outside Fund	-	106,566
*	PRIMECAP Odyssey Aggressive Growth	Outside Fund	-	87,587
*	T. Rowe Price Capital Appreciation	Outside Fund	-	97,692
*	Oppenheimer International Growth Fund	Outside Fund	-	89,193
*	Virtus Emerging Markets Opportunities	Outside Fund	-	89,488
*	Outside Fund - Miscellaneous	Outside Fund	-	180
*	SAGIC (61267)	Outside Fund	-	3,443,256
*	Yacktman Fund	Outside Fund	-	929,134
*	PIMCO Income Fund	Outside Fund	-	1,551,897
*	Vanguard Total International Equity	Outside Fund	-	867,530
*	Vanguard Total US Bond	Outside Fund	-	1,555,138
*	Vanguard Total Stock Equity	Outside Fund	-	1,542,339
*	TCW Emerging Markets Income Fund	Outside Fund	-	1,549,226
*	DoubleLine Total Return Bond Fund	Outside Fund	-	1,550,871
*	PRIMECAP Odyssey Aggressive Growth	Outside Fund	-	855,562
*	T. Rowe Price Capital Appreciation	Outside Fund	-	1,717,509

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **12/31/2016**

Plan: NORTHERN OHIO PROFIT SHARING PLAN Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

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
*	Oppenheimer International Growth Fund	Outside Fund	-	870,439
*	Virtus Emerging Markets Opportunities	Outside Fund	-	872,650
*	Outside Fund - Miscellaneous	Outside Fund	-	(19,233)
*	SAGIC (61267)	Outside Fund	-	476,979
*	Yacktman Fund	Outside Fund	-	362,286
*	PIMCO Income Fund	Outside Fund	-	382,164
*	Vanguard Total International Equity	Outside Fund	-	336,386
*	Vanguard Total US Bond	Outside Fund	-	335,073
*	Vanguard Total Stock Equity	Outside Fund	-	664,701
*	TCW Emerging Markets Income Fund	Outside Fund	-	381,523
*	DoubleLine Total Return Bond Fund	Outside Fund	-	381,869
*	PRIMECAP Odyssey Aggressive Growth	Outside Fund	-	331,849
*	T. Rowe Price Capital Appreciation	Outside Fund	-	475,818
*	Oppenheimer International Growth Fund	Outside Fund	-	337,491
*	Virtus Emerging Markets Opportunities	Outside Fund	-	338,259
*	Outside Fund - Miscellaneous	Outside Fund	-	149,832
*		Participant Loans Interest rates at 3.25% to 3.50%	-	180,812

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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.

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A Name of Plan	B Three-digit plan Number
Northern Ohio Profit Sharing Plan	**333**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Lake Erie Construction Company	**341262474**

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
AMG Funds	061555943		MassMutual provided the Plan with the required written disclosure for Management Fees received by AMG Funds with respect to AMG Yacktman Fund (MF-1743).
BlackRock	510318674		MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to BlackRock High Yield Bond Fund (MF-1270).
BlackRock	510318674		MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to BlackRock High Yield Bond Fund which is a component of (OF 40846).
BlackRock	510318674		MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to BlackRock High Yield Bond Fund which is a component of (OF 40847).
BlackRock	510318674		MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to BlackRock High Yield Bond Fund which is a component of (OF 40848).
DoubleLine Funds	391982827		MassMutual provided the Plan with the required written disclosure for Management Fees received by DoubleLine Funds with respect to DoubleLine Total Return Bond Fund which is a component of (OF 40846).
DoubleLine Funds	391982827		MassMutual provided the Plan with the required written disclosure for Management Fees received by DoubleLine Funds with respect to DoubleLine Total Return Bond Fund which is a component of (OF 40847).
DoubleLine Funds	391982827		MassMutual provided the Plan with the required written disclosure for Management Fees received by DoubleLine Funds with respect to DoubleLine Total Return Bond Fund which is a component of (OF 40848).
Eagle Funds	592385219		MassMutual provided the Plan with the required written disclosure for Management Fees received by Eagle Funds with respect to Eagle Small Cap Growth Fund which is a component of (OF 40846).
Eaton Vance	043101341		MassMutual provided the Plan with the required written disclosure for Management Fees received by Eaton Vance with respect to Eaton Vance Floating Rate Fund which is a component of (OF 40846).
Eaton Vance	043101341		MassMutual provided the Plan with the required written disclosure for Management Fees received by Eaton Vance with respect to Eaton Vance Floating Rate Fund which is a component of (OF 40847).
Eaton Vance	043101341		MassMutual provided the Plan with the required written disclosure for Management Fees received by Eaton Vance with respect to Eaton Vance Floating Rate Fund which is a component of (OF 40848).
Franklin/Templeton	596865210		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund (MF-1272).
Franklin/Templeton	596865210		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund which is a component of (OF 40846).
Franklin/Templeton	596865210		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund which is a component of (OF 40847).
Franklin/Templeton	596865210		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund which is a

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		component of (OF 40848).
Goldman Sachs	135108880	MassMutual provided the Plan with the required written disclosure for Management Fees received by Goldman Sachs with respect to Goldman Sachs Small Cap Value Fund which is a component of (OF 40846).
Ivy Funds	481112076	MassMutual provided the Plan with the required written disclosure for Management Fees received by Ivy Funds with respect to Ivy Mid Cap Growth Fund which is a component of (OF 40846).
Ivy Funds	481112076	MassMutual provided the Plan with the required written disclosure for Management Fees received by Ivy Funds with respect to Ivy Mid Cap Growth Fund which is a component of (OF 40847).
Ivy Funds	481112076	MassMutual provided the Plan with the required written disclosure for Management Fees received by Ivy Funds with respect to Ivy Mid Cap Growth Fund which is a component of (OF 40848).
John Hancock	043279774	MassMutual provided the Plan with the required written disclosure for Management Fees received by John Hancock with respect to JHancock3 Discipl Value Mid Cap Fd (MF-1481).
John Hancock	043279774	MassMutual provided the Plan with the required written disclosure for Management Fees received by John Hancock with respect to JHancock3 Disciplined Value Mid Cap Fund which is a component of (OF 40846).
John Hancock	043279774	MassMutual provided the Plan with the required written disclosure for Management Fees received by John Hancock with respect to JHancock3 Disciplined Value Mid Cap Fund which is a component of (OF 40847).
John Hancock	043279774	MassMutual provided the Plan with the required written disclosure for Management Fees received by John Hancock with respect to JHancock3 Disciplined Value Mid Cap Fund which is a component of (OF 40848).
JP Morgan	134161079	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Equity Income Fund (MF-2127).
JP Morgan	202175919	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JPMorgan Value Advantage Fund which is a component of (OF 40846).
JP Morgan	202175919	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JPMorgan Value Advantage Fund which is a component of (OF 40848).
JP Morgan	263613641	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Small Cap Value Fund (MF-ZJ).
JP Morgan	263613641	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Small Cap Value Fund which is a component of (OF 40846).
JP Morgan	263613641	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Small Cap Value Fund which is a component of (OF 40847).
JP Morgan	263613641	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Small Cap Value Fund which is a component of (OF 40848).
Legg Mason	521200960	MassMutual provided the Plan with the required written disclosure for Management Fees received by Legg Mason with respect to ClearBridge Small Cap Growth Fund (MF-1635).
Legg Mason	521200960	MassMutual provided the Plan with the required written disclosure for Management Fees received by Legg Mason with respect to Clearbridge Small Cap Growth which is a component of (OF 40846).
Legg Mason	521200960	MassMutual provided the Plan with the required written disclosure for Management Fees received by Legg Mason with respect to Clearbridge Small Cap Growth which is a component of (OF 40847).
Legg Mason	521200960	MassMutual provided the Plan with the required written disclosure for Management Fees received by Legg Mason with respect to Clearbridge Small Cap Growth which is a component of (OF 40848).
Lord Abbett	133731507	MassMutual provided the Plan with the required written disclosure for Management Fees received by Lord Abbett with respect to Lord Abbett Short Duration Income Fund which is a component of (OF 40846).

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Lord Abbett	133731507	MassMutual provided the Plan with the required written disclosure for Management Fees received by Lord Abbett with respect to Lord Abbett Short Duration Income Fund which is a component of (OF 40847).
Lord Abbett	133731507	MassMutual provided the Plan with the required written disclosure for Management Fees received by Lord Abbett with respect to Lord Abbett Short Duration Income Fund which is a component of (OF 40848).
Marketfield	522206685	MassMutual provided the Plan with the required written disclosure for Management Fees received by Marketfield with respect to Mainstay MarketField Fund which is a component of (OF 40846).
Marketfield	522206685	MassMutual provided the Plan with the required written disclosure for Management Fees received by Marketfield with respect to Mainstay MarketField Fund which is a component of (OF 40847).
Marketfield	522206685	MassMutual provided the Plan with the required written disclosure for Management Fees received by Marketfield with respect to Mainstay MarketField Fund which is a component of (OF 40848).
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 Eaton Vance Floating Rate Fund (MR-1093) which is a component of (OF 40846).
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 Eaton Vance Floating Rate Fund (MR-1093) which is a component of (OF 40847).
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 Eaton Vance Floating Rate Fund (MR-1093) which is a component of (OF 40848).
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 Gateway Fund (MF-1446).
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 Gateway Fund (MR-1446) which is a component of (OF 40846).
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 Gateway Fund (MR-1446) which is a component of (OF 40847).
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 Gateway Fund (MR-1446) which is a component of (OF 40848).
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 Ivy Mid Cap Growth Fund (MR-1665) which is a component of (OF 40846).
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 Ivy Mid Cap Growth Fund (MR-1665) which is a component of (OF 40847).
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 Ivy Mid Cap Growth Fund (MR-1665) which is a component of (OF 40848).
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 Lord Abbett Short Duration Incm Fd (MR-1025) which is a component of (OF 40846).
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 Lord Abbett Short Duration Incm Fd (MR-1025) which is a component of (OF 40847).
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 Lord Abbett Short Duration Incm Fd (MR-1025) which is a component of (OF 40848).
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 Metropolitan West Interm Bond Fd (MF-1815).
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 MFS Growth Fund (MF-1115).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received

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Company		by MassMutual with respect to Virtus Emrg Mrkts Opportunities Fd (MF-1526).
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 Prem U.S. Govt Mny Mkt Fd (Barings) (MF-G).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sagic which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sagic which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sagic which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to Prem U.S. Govt Mny Mkt Fd (Barings) (MF-G).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JHancock3 Discipl Value Mid Cap Fd (MF-1481).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JHancock3 Discipl Value Mid Cap Fd (MR-1481) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JHancock3 Discipl Value Mid Cap Fd (MR-1481) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JHancock3 Discipl Value Mid Cap Fd (MR-1481) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JP Morgan Value Advantage Fund (MR-2024) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to JP Morgan Value Advantage Fund (MR-2024) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Lord Abbett Short Duration Incm Fd (MR-1025) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Lord Abbett Short Duration Incm Fd (MR-1025) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Lord Abbett Short Duration Incm Fd (MR-1025) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to PRIMECAP Odyssey Aggressive Gr Fd (MF-2257).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to PRIMECAP Odyssey Aggressive Gr Fd (MR-2257) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to PRIMECAP Odyssey Aggressive Gr Fd (MR-2257) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to PRIMECAP Odyssey Aggressive Gr Fd (MR-2257) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to TCW Emerging Markets Income Fund (MF-1249).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to TCW Emerging Markets Income Fund (MR-1249) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to TCW Emerging Markets Income Fund (MR-1249) which is a component of (OF 40847).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to TCW Emerging Markets Income Fund (MR-1249) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (14 basis points * plan assets) with respect to Metropolitan West Interm Bond Fd (MF-1815).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to ClearBridge Small Cap Growth Fund (MF-1635).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to ClearBridge Small Cap Growth Fund (MR-1635) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to ClearBridge Small Cap Growth Fund (MR-1635) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to ClearBridge Small Cap Growth Fund (MR-1635) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T Rowe Price Capital Apprec Fd (MR-755) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T Rowe Price Capital Apprec Fd (MR-755) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T Rowe Price Capital Apprec Fd (MR-755) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Capital Apprec Fd (MF-755).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to AMG Yacktman Fund (MF-1743).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to BlackRock High Yield Bond Fund (MF-1270).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to BlackRock High Yield Bond Fund (MR-1270) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to BlackRock High Yield Bond Fund (MR-1270) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to BlackRock High Yield Bond Fund (MR-1270) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to Virtus Emrg Mrkts Opportunities Fd (MF-1526).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Eaton Vance Floating Rate Fund (MR-1093) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Eaton Vance Floating Rate Fund (MR-1093) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Eaton Vance Floating Rate Fund (MR-1093) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Ivy Mid Cap Growth Fund (MR-1665) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Ivy Mid Cap Growth Fund (MR-1665) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Ivy Mid Cap Growth Fund (MR-1665) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Equity Income Fund (MF-2127).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Small Cap Value Fund (MF-ZJ).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Small Cap Value Fund (MR-ZJ) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Small Cap Value Fund (MR-ZJ) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Small Cap Value Fund (MR-ZJ) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to MFS Growth Fund (MF-1115).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Oakmark International Fund (MF-137).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Oakmark International Fund (MR-137) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Oakmark International Fund (MR-137) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Oakmark International Fund (MR-137) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Jennison Growth Fund (MR-1925) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Jennison Growth Fund (MR-1925) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Jennison Growth Fund (MR-1925) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Short-Term Corp Bd Fd (MF-1091).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Short-Term Corp Bd Fd (MR-1091) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Short-Term Corp Bd Fd (MR-1091) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential Short-Term Corp Bd Fd (MR-1091) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Templeton Global Bond Fund (MF-1272).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Templeton Global Bond Fund (MR-1272) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Templeton Global Bond Fund (MR-1272) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Templeton Global Bond Fund (MR-1272) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Gateway Fund (MF-1446).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Gateway Fund (MR-1446) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Gateway Fund (MR-1446) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Gateway Fund (MR-1446) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to Oppenheimer International Gr Fund (MF-D5).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with

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Company		respect to Marketfield Fund (MR-1964) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Marketfield Fund (MR-1964) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Marketfield Fund (MR-1964) which is a component of (OF 40848).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (26 basis points * plan assets) with respect to Sagic (61267) which is a component of (OF 40846).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (27 basis points * plan assets) with respect to Sagic (61267) which is a component of (OF 40847).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (27 basis points * plan assets) with respect to Sagic (61267) which is a component of (OF 40848).
Metropolitan West Asset Management	954597302	MassMutual provided the Plan with the required written disclosure for Management Fees received by Metropolitan West Asset Management with respect to Metropolitan West Interm Bond Fd (MF-1815).
MFS Investment Management	043158862	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to MFS Growth Fund (MF-1115).
Natixis Funds	043200027	MassMutual provided the Plan with the required written disclosure for Management Fees received by Natixis Funds with respect to Gateway Fund (MF-1446).
Natixis Funds	043200027	MassMutual provided the Plan with the required written disclosure for Management Fees received by Natixis Funds with respect to Gateway Fund which is a component of (OF 40846).
Natixis Funds	043200027	MassMutual provided the Plan with the required written disclosure for Management Fees received by Natixis Funds with respect to Gateway Fund which is a component of (OF 40847).
Natixis Funds	043200027	MassMutual provided the Plan with the required written disclosure for Management Fees received by Natixis Funds with respect to Gateway Fund which is a component of (OF 40848).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark International Fund (MF-137).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark International Fund which is a component of (OF 40846).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark International Fund which is a component of (OF 40847).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark International Fund which is a component of (OF 40848).
Oppenheimer	133867060	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer International Gr Fund (MF-D5).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO All Asset Fund (MF-1735).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO All Asset Fund which is a component of (OF 40846).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO All Asset Fund which is a component of (OF 40847).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO All Asset Fund which is a component of (OF 40848).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO Income Fund (MF-1712).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO Income Fund which is a component of (OF 40846).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO Income Fund which is a component of

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		(OF 40847).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to PIMCO Income Fund which is a component of (OF 40848).
PRIMECAP Odyssey Funds	953868081	MassMutual provided the Plan with the required written disclosure for Management Fees received by PRIMECAP Odyssey Funds with respect to PRIMECAP Odyssey Aggressive Gr Fd (MF-2257).
PRIMECAP Odyssey Funds	953868081	MassMutual provided the Plan with the required written disclosure for Management Fees received by PRIMECAP Odyssey Funds with respect to PRIMECAP Odyssey Aggressive Growth Fund which is a component of (OF 40846).
PRIMECAP Odyssey Funds	953868081	MassMutual provided the Plan with the required written disclosure for Management Fees received by PRIMECAP Odyssey Funds with respect to PRIMECAP Odyssey Aggressive Growth Fund which is a component of (OF 40847).
PRIMECAP Odyssey Funds	953868081	MassMutual provided the Plan with the required written disclosure for Management Fees received by PRIMECAP Odyssey Funds with respect to PRIMECAP Odyssey Aggressive Growth Fund which is a component of (OF 40848).
Prudential	133468311	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Short-Term Corp Bd Fd (MF-1091).
Prudential	133468311	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Short-Term Corporate Bond Fund which is a component of (OF 40846).
Prudential	133468311	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Short-Term Corporate Bond Fund which is a component of (OF 40847).
Prudential	133468311	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Short-Term Corporate Bond Fund which is a component of (OF 40848).
Prudential	133851144	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Jennison Growth Fund which is a component of (OF 40846).
Prudential	133851144	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Jennison Growth Fund which is a component of (OF 40847).
Prudential	133851144	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential Jennison Growth Fund which is a component of (OF 40848).
T. Rowe Price	521465786	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Capital Apprec Fd (MF-755).
T. Rowe Price	521465786	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Capital Appreciation Fund which is a component of (OF 40846).
T. Rowe Price	521465786	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Capital Appreciation Fund which is a component of (OF 40847).
T. Rowe Price	521465786	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Capital Appreciation Fund which is a component of (OF 40848).
TCW Group	527656007	MassMutual provided the Plan with the required written disclosure for Management Fees received by TCW Group with respect to TCW Emerging Markets Income Fund (MF-1249).
TCW Group	527656007	MassMutual provided the Plan with the required written disclosure for Management Fees received by TCW Group with respect to TCW Emerging Markets Income Fund which is a component of (OF 40846).
TCW Group	527656007	MassMutual provided the Plan with the required written disclosure for Management Fees received by TCW Group with respect to TCW Emerging Markets Income Fund which is a component of (OF 40847).
TCW Group	527656007	MassMutual provided the Plan with the required written disclosure for Management Fees received by TCW Group with respect to TCW Emerging Markets Income Fund which is a component of (OF 40848).

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Vanguard	200147814	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement Incm Fd (MF-618).
Vanguard	204683839	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2010 Fd (MF-620).
Vanguard	204683964	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2020 Fd (MF-622).
Vanguard	204683985	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2030 Fd (MF-624).
Vanguard	204684039	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2040 Fd (MF-626).
Vanguard	204684087	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2050 Fd (MF-628).
Vanguard	231945930	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Total International Stock Index which is a component of (OF 40846).
Vanguard	231945930	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Total International Stock Index which is a component of (OF 40847).
Vanguard	231945930	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Total International Stock Index which is a component of (OF 40848).
Vanguard	231945930	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Total US Bond which is a component of (OF 40846).
Vanguard	231945930	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Total US Bond which is a component of (OF 40847).
Vanguard	231945930	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Total US Bond which is a component of (OF 40848).
Vanguard	231999755	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard 500 Index Fund (MF-469).
Vanguard	231999755	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard 500 Index Fund which is a component of (OF 40846).
Vanguard	231999755	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard 500 Index Fund which is a component of (OF 40847).
Vanguard	231999755	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard 500 Index Fund which is a component of (OF 40848).
Vanguard	231999755	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Mid Cap Index Fund (MF-2070).
Vanguard	232311358	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2015 Fd (MF-621).
Vanguard	232311358	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2025 Fd (MF-623).
Vanguard	232311358	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2035 Fd (MF-625).
Vanguard	232311358	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2045 Fd (MF-627).
Vanguard	232311358	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2055 Fd (MF-1283).
Vanguard	232311358	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Target Retirement 2060 Fd (MF-1403).
Vanguard	520794097	MassMutual provided the Plan with the required written disclosure for Management Fees received by Vanguard with respect to Vanguard Small Cap Index Fund (MF-2065).
Virtus Mutual Funds	956981193	MassMutual provided the Plan with the required written disclosure for Management Fees

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received by Virtus Mutual Funds with respect to Virtus Emrg Mrkts Opportunities Fd (MF-1526).

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NORTHERN OHIO
PROFIT SHARING PLAN

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2016 AND 2015

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Payne Nickles & Company
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
of **Northern Ohio Profit Sharing Plan**
Norwalk, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Northern Ohio Profit Sharing Plan**, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company and State Street Bank and Trust Company, the trustee and custodian of the Plan, respectively, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that Reliance Trust Company executed investment transactions and State Street Bank and Trust Company held the Plan's investment assets from January 1, 2016 to December 31, 2016, and that State Street Bank and Trust Company held the Plan's investment assets and executed investment transactions as of and for the year ended December 31, 2015. The plan administrator has obtained certifications from the trustee and custodian as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee and custodian is complete and accurate.

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Disclaimer of Opinion

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

Other Matters

The supplemental schedule of assets (held at end of year) as of December 31, 2016, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Payne, Nickles & Company

Norwalk, Ohio
October 11, 2017

NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits
December 31

Assets	2016	2015
Investments:		
Participant-directed investments:		
Mutual funds, at fair value	**$ 20,840,888**	$ 20,878,290
Guaranteed interest contracts at contract value	**6,155,239**	4,956,313
Total investments	**26,996,127**	25,834,603
Receivables:		
Employer contributions	**1,850,553**	1,721,398
Notes receivable from participants	**180,812**	163,115
Other	**19,580**	21,158
Cash	**124,128**	-
Total assets	**29,171,200**	27,740,274
Liabilities		
Liabilities:		
Operating payables	**12,929**	-
Net assets available for benefits	**$29,158,271**	$27,740,274

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

NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits
For the years ended December 31

	2016	2015
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest	$ 125,938	$ 144,967
Dividends	836,916	1,023,132
Net appreciation (depreciation) in fair value of investments	218,007	(1,237,084)
	1,180,861	(68,985)
Interest income on notes receivable from participants	5,354	4,784
Employer contributions	1,850,553	1,721,398
Employee contributions	56,248	64,969
Total additions	3,093,016	1,722,166
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	1,653,923	1,474,376
Administrative expenses	2,730	2,505
Investment management fees	18,366	-
Total deductions	1,675,019	1,476,881
Net increase in net assets available for benefits	1,417,997	245,285
Net assets available for benefits beginning of year	27,740,274	27,494,989
Net assets available for benefits end of year	$ 29,158,271	$ 27,740,274

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

NORTHERN OHIO
PROFIT SHARING PLAN

Notes to Financial Statements
For the years ended December 31, 2016 and 2015

1. Description of the plan

The following description of the Northern Ohio Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

Effective March 1, 1993, the Lake Erie Construction Company Profit Sharing Plan and Trust was renamed the Northern Ohio Profit Sharing Plan and Trust. At that same date the Plan was amended and restated in its entirety to become a multiple employer plan and to change its year end to December 31. The Plan was subsequently amended and restated, effective October 15, 2008, and renamed the Northern Ohio Profit Sharing Plan. The restated plan allowed for non-elective contributions to three separate groups of participants in such proportion that each participant's compensation bears to the total compensation of all participants within each group or in equal amounts or percentages of compensation for that group. As of January 1, 2011, the following companies are adopting employers of the Plan (the Companies): Lake Erie Construction Company, Maple City Development Company, Firelands Supply Company and American Highway Safety, LLC.

The Plan is a defined contribution plan covering all full-time employees of the Companies who have one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Effective through March 6, 2014 the Plan provided for annual contributions in such amounts as the Companies determined, but not to exceed limitations imposed by the Internal Revenue Code, and allowed for participant contributions in the form of rollover amounts from other qualified plans. All contributions to the Plan were nonparticipant-directed. The Plan provided for vesting with the participants at the rate of 20% after two years of service, increasing 20% per year thereafter.

Participant accounts

Each participant's account was credited with an allocation of (a) the Companies' contributions, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts. Allocations were based on participant earnings or account balances, as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's account.

Amended and restated plan

At March 6, 2014 the plan was amended and restated and a volume submitter 401(k) profit sharing plan was adopted. All plan assets were rolled into new investment choices on March 7, 2014.

1. Description of the plan – continued

General – restated plan

The restated plan is a multiple employer defined contribution retirement savings plan in accordance with Internal Revenue Code Section 401(k) covering all eligible employees of the adopting employers employed on or after March 6, 2014. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The following companies are adopting employers of the restated Plan (the Companies): Lake Erie Construction Company, Maple City Development Company, Firelands Supply Company and American Highway Safety, LLC.

Contributions – restated plan

Each year participants may elect to make deferred or non-deferred (Roth) salary contributions to the Plan in amounts up to the maximum percentage allowed by the Internal Revenue Code of their total pretax compensation, as defined in 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 retirement plans or individual retirement accounts. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers three risk based model portfolios, twelve age-based investment options and over twenty mutual funds. The Companies may make employer contributions at the discretion of their Boards of Directors to six separate groups of participants in proportion to all participants within each group. Participants must be employed on the last day of the year to receive an allocation of the Companies' contributions.

Participant accounts – restated plan

Each participant's account is credited with their own contributions and allocations of the Companies' contributions and Plan earnings and charged with an allocation of administrative expenses. Allocations are based upon participant 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.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Beginning August 1, 2015, participants are vested immediately in the Companies' contribution portion of their account also. Prior to August 1, 2015 vesting in the Companies' contribution portion of their accounts was based on years of continuous service and a participant was 100 percent vested after six years of credited service.

Forfeited accounts

Forfeitures are allocated to administration expenses of the Plan and then as additional employer contributions. Forfeitures of terminated participants' non-vested accounts amounted to $45,867 and $19,243 for 2016 and 2015, respectively.

Notes receivable from participants

Participants may borrow from their fund accounts up to an annual maximum of the lesser of $15,000 or 50% of their vested account balance and a cumulative maximum of 50% of their vested account balance. The notes receivable are secured by the balance in the participants' accounts and bear interest at the prime rate. Principal and interest is paid ratably through payroll deductions. Notes receivable are valued at their outstanding balances.

1. Description of the plan – continued

Payment of benefits

On termination of service, a participant may elect to receive a lump sum, a qualified joint and survivor annuity, a series of installment payments or an annuity. In all cases, the participant will receive an amount equal to the vested balance of his or her account. The Plan Administrator may direct the trustee to make a lump-sum distribution to a terminated participant whose vested account balance is less than $5,000.

2. Summary of significant accounting policies

Basis of accounting

Accounting records are maintained by the custodian on the cash basis. The financial statements herein include all material adjustments necessary to place the financial statements on the accrual basis of accounting. The Annual Return/Report of Employee Benefit Plan is filed on the cash basis.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Financial instruments - concentration of credit risk

The Plan places its temporary cash investments with financial institutions in amounts which may exceed the federally insured deposit limits.

Investment valuation and income recognition

Investment transactions are recorded by the custodian on the trade-date basis. Investments owned are reflected in the statement of net assets available for plan benefits at fair value based on quoted market prices. See financial schedules for a list of investments held at December 31, 2016, and any reportable transactions required to be disclosed. Changes in unrealized appreciation (depreciation) of investments are reflected currently in net appreciation (depreciation) in fair value of investments in the accompanying statements of changes in net assets available for benefits. Realized gains and losses are determined based on the original cost of the assets and are also included in net appreciation (depreciation) in fair value of investments in the accompanying statements of changes in net assets available for benefits.

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 charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2016, no allowance for credit losses has been recorded. If a participant does not make repayments and the plan administrator considers the note receivable to be in default, the balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

2. Summary of significant accounting policies - continued

Administrative expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Companies.

Payment of benefits

Benefits are recorded when paid.

Subsequent events

Management has evaluated subsequent events through October 11, 2017, the date the financial statements were available to be issued.

3. Information certified by State Street Bank and Trust Company and Reliance Trust Company

During 2014, the Plan sponsor entered into an agreement with State Street Bank and Trust Company which established State Street Bank and Trust Company as the custodian of the Plan. The Plan Administrator has elected the method of compliance 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. Accordingly, as permitted under this election, no audit procedures were performed on the 2015 financial statements and accompanying supplementary information (other than with respect to contributions and benefits paid to participants), except for comparing such information to the information certified by the custodian.

Effective January 1, 2016, the Plan sponsor entered into an agreement with Reliance Trust Company which established Reliance Trust Company as the trustee of the Plan. The Plan Administrator has elected the method of compliance 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. Accordingly, as permitted under this election, no audit procedures were performed on the 2016 financial statements and accompanying supplementary information (other than with respect to contributions and benefits paid to participants), except for comparing such information to the information certified by the trustee.

4. Risks and uncertainties

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

5. Tax status

Effective March 6, 2014 the Plan adopted a volume submitter 401(k) plan from its third party administrator, Massachusetts Mutual Life Insurance Company (Mass Mutual). As a volume submitter, Mass Mutual has obtained an advisory letter dated May 11, 2009 in which the Internal Revenue Service stated that the plan, as then designed, was acceptable under the applicable requirements of the Internal Revenue Code.

5. Tax status - continued

The plan has been amended since Mass Mutual received the favorable advisory letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is subject to routine audits by taxing authorities; however, there are currently no audits in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2013.

6. Plan termination

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time or to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts and each participant and beneficiary will be paid the amount of his or her account balance in the Plan in a lump sum.

7. Fair value measurements

FASB ASC 820 establishes that 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 (exit price) and establishes a fair value hierarchy based upon the inputs used to measure fair value. The three levels of the fair value hierarchy defined by FASB ASC 820 are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 – Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

As required by FASB ASC 820, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels. The Plan's investments accounted for at fair value as of December 31, 2016 and 2015 are summarized on the next page.

7. Fair value measurements - continued

Level 1 inputs:	2016	2015
Mutual funds	$ 20,840,888	$ 20,878,290
Level 2 inputs:		
Guaranteed interest contracts	$ 6,155,239	$ 4,956,313

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

Mutual funds are valued at the net asset value of shares held by the Plan at year end. See Note 8 for value of guaranteed interest contracts.

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

Gains and losses (realized and unrealized) are included in net appreciation (depreciation) in fair market value of investments in the statement of changes in net assets available for benefits for the years ended December 31, 2016 and 2015.

8. Guaranteed interest contracts with insurance company

In 2014, the Plan entered into fully benefit-responsive guaranteed interest contracts with Mass Mutual. Mass Mutual maintains the contributions in separate account guaranteed interest contracts (SAGIC). SAGIC's maintain a Book Value Account (BVA) and a Market Value Account (MVA). The BVA is credited a guaranteed rate that is reset semi-annually. The rates established are unique to each contract and take into account contributions, withdrawal, and expense activity and the value of the MVA relative to the BVA within each contract. Since the guaranteed crediting rate will not be reset below zero percent, at a minimum, participant's principal is guaranteed while the contract is in force. The BVA's rate is reset periodically to reflect the yield to maturity of the underlying asset portfolio and also to amortize the difference between the contract's BVA and MVA balance while taking into consideration fees and expenses. The guaranteed interest contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed interest contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

8. Guaranteed interest contracts with insurance company – continued

Employer-initiated events such as layoffs, a sale of a business unit, a company merger, or a change in the stable value option offered under a plan are considered market value events and are subject to the plan sponsor liquidity provisions. Upon full or partial contract or plan termination and certain other sponsor-initiated events, distributions from the SAGIC may be subject to a liquidation value (market value) adjustment pursuant to a formula specified in the contract. The market value formula may produce a value that is more or less than the book value of the plan's investment in the SAGIC.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the interest contracts at December 31, 2016 was $6,016,186. The unallocated guaranteed interest contracts had a yield of 3.69% and the allocated guaranteed interest contracts had a yield of 1.61% which was credited to participants.

9. Transactions with parties-in-interest

Due to the nature of the investment contract under the restated plan, all investment transactions, administrative expenses and investment assets held after March 6, 2014 are considered to be party-in-interest transactions with Mass Mutual. Such transactions are exempt from being prohibited transactions.

10. Reconciliation to Form 5500

As discussed in Note 2, the Plan's financial statements are presented on the accrual basis of accounting and the Annual Return/Report of Employee Benefit Plan (Form 5500) is prepared and filed on the cash basis of accounting. The following schedule reconciles the differences between those two methods as of and for the year ended December 31, 2016 and the differences in classifications of investment income, gains and losses for the year ended December 31, 2016.

	Per financial statements	Adjustments to cash basis	Reclassifications to Form 5500 Presentation	Per Form 5500
Total noninterest bearing cash:	$ 124,128	$ -	$ -	$ 124,128
Investments:				
Mutual funds	20,840,888	-	-	20,840,888
Guaranteed investment contracts	6,155,239	-	-	6,155,239
Receivables:				
Employer contributions	1,850,553	(1,850,553)	-	-
Notes receivable from participants	180,812	-	-	180,812
Other	19,580	-	-	19,580
Liabilities:				
Operating payables	(12,929)	-	-	(12,929)
Net assets available for benefits	$ 29,158,271	$ (1,850,553)	$ -	$ 27,307,718
Additions to net assets:				
Investment income:				
Interest	$ 125,938	$ -	$ -	$ 125,938
Dividends	836,916	-	-	836,916
Net appreciation	218,007	-	-	218,007
Interest on notes receivable from participants	5,354	-	-	5,354
Employer contributions	1,850,553	(129,155)	-	1,721,398
Employee contributions	56,248	-	(23)	56,225
Deductions from net assets:				
Benefits paid	(1,653,923)	-	314	(1,653,609)
Corrective distributions	-	-	(314)	(314)
Administrative expenses	(2,730)	-	-	(2,730)
Investment management fees	(18,366)	-	-	(18,366)
Net increase (decrease) in net assets available for benefits	$ 1,417,997	$ (129,155)	$ (23)	$ 1,288,819

SUPPLEMENTARY INFORMATION

SCHEDULE H
FORM 5500

FINANCIAL SCHEDULES

12/31/2016

Plan: NORTHERN OHIO PROFIT SHARING PLAN — Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY — Employer ID # 34-1262474

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	2,035,661	2,035,661
*	MassMutual Premier	Holding Account - MF - G	-	23
*	MFS Investment Management	MF-1115	7,433	7,579
*	TCW Group	MF-1249	487	465
*	BlackRock	MF-1270	5,801	5,575
*	Franklin/Templeton	MF-1272	457	466
*	Franklin/Templeton	MF-1272	62,386	58,332
*	John Hancock	MF-1481	35,436	39,444
*	Virtus Mutual Funds	MF-1526	3,769	3,345
*	Legg Mason	MF-1635	3,218	3,106
*	PIMCO Funds	MF-1712	3,522	3,545
*	Managers Funds	MF-1743	348,330	315,643
*	Metropolitan West Asset Management	MF-1815	14,481	14,150
*	Vanguard	MF-2065	2,712	3,035
*	Vanguard	MF-2070	2,707	2,904
*	JP Morgan	MF-2127	67,764	76,023
*	PRIMECAP Odyssey Funds	MF-2257	499	501
*	Vanguard	MF-469	94,662	97,158
*	Vanguard	MF-618	3,533	3,482
*	Vanguard	MF-622	144,348	143,222
*	Vanguard	MF-623	68,927	68,245
*	Vanguard	MF-624	93,374	92,227
*	Vanguard	MF-627	22,265	22,763
*	Vanguard	MF-628	-	-
*	Yacktman Fund	Outside Fund	525,238	514,208
*	Oppenheimer	MF-F5	83,434	79,311

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **12/31/2016**

Plan: NORTHERN OHIO PROFIT SHARING PLAN Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

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
*	JP Morgan	MF-ZJ	12,261	14,347
*	SAGIC (61267)	Outside Fund	-	199,343
*	Yacktman Fund	Outside Fund	-	97,111
*	PIMCO Income Fund	Outside Fund	-	49,040
*	Vanguard Total International Equity	Outside Fund	-	88,878
*	Vanguard Total US Bond	Outside Fund	-	49,149
*	Vanguard Total Stock Equity	Outside Fund	-	185,184
*	ClearBridge Small Growth Fund	Outside Fund	-	35,780
*	TCW Emerging Markets Income Fund	Outside Fund	-	106,414
*	DoubleLine Total Return Bond Fund	Outside Fund	-	106,566
*	PRIMECAP Odyssey Aggressive Growth	Outside Fund	-	87,587
*	T. Rowe Price Capital Appreciation	Outside Fund	-	97,692
*	Oppenheimer International Growth Fund	Outside Fund	-	89,193
*	Virtus Emerging Markets Opportunities	Outside Fund	-	89,488
*	Outside Fund - Miscellaneous	Outside Fund	-	180
*	SAGIC (61267)	Outside Fund	-	3,443,256
*	Yacktman Fund	Outside Fund	-	929,134
*	PIMCO Income Fund	Outside Fund	-	1,551,897
*	Vanguard Total International Equity	Outside Fund	-	867,530
*	Vanguard Total US Bond	Outside Fund	-	1,555,138
*	Vanguard Total Stock Equity	Outside Fund	-	1,542,339
*	TCW Emerging Markets Income Fund	Outside Fund	-	1,549,226
*	DoubleLine Total Return Bond Fund	Outside Fund	-	1,550,871
*	PRIMECAP Odyssey Aggressive Growth	Outside Fund	-	855,562
*	T. Rowe Price Capital Appreciation	Outside Fund	-	1,717,509

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **12/31/2016**

Plan: NORTHERN OHIO PROFIT SHARING PLAN Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

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
*	Oppenheimer International Growth Fund	Outside Fund	-	870,439
*	Virtus Emerging Markets Opportunities	Outside Fund	-	872,650
*	Outside Fund - Miscellaneous	Outside Fund	-	(19,233)
*	SAGIC (61267)	Outside Fund	-	476,979
*	Yacktman Fund	Outside Fund	-	362,286
*	PIMCO Income Fund	Outside Fund	-	382,164
*	Vanguard Total International Equity	Outside Fund	-	336,386
*	Vanguard Total US Bond	Outside Fund	-	335,073
*	Vanguard Total Stock Equity	Outside Fund	-	664,701
*	TCW Emerging Markets Income Fund	Outside Fund	-	381,523
*	DoubleLine Total Return Bond Fund	Outside Fund	-	381,869
*	PRIMECAP Odyssey Aggressive Growth	Outside Fund	-	331,849
*	T. Rowe Price Capital Appreciation	Outside Fund	-	475,818
*	Oppenheimer International Growth Fund	Outside Fund	-	337,491
*	Virtus Emerging Markets Opportunities	Outside Fund	-	338,259
*	Outside Fund - Miscellaneous	Outside Fund	-	149,832
*		Participant Loans Interest rates at 3.25% to 3.50%	-	180,812