

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
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____	
B	This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	If the plan is a collectively-bargained plan, check here. ☐		
D	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)	

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>INTERCOM FEDERAL SYSTEMS CORP. 401K PLAN</u>	1b	Three-digit plan number (PN) ► <u>001</u>
		1c	Effective date of plan <u>11/01/2000</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>INTERCOM FEDERAL SYSTEMS CORP.</u> <u>44084 RIVERSIDE PARKWAY, SUITE 150</u> <u>LANSDOWNE, VA 20176-5158</u>	2b	Employer Identification Number (EIN) <u>52-1796735</u>
		2c	Plan Sponsor's telephone number <u>703-729-1007</u>
		2d	Business code (see instructions) <u>541990</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2017	JOAN BEITEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☐ Same as Plan Sponsor INTERCOM FEDERAL SYSTEMS CORP. 44084 RIVERSIDE PARKWAY, SUITE 150 LANSLOWNE, VA 20176-5158	3b Administrator's EIN 52-1796735
	3c Administrator's telephone number 703-729-1007
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 112
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) 101
a(2) Total number of active participants at the end of the plan year	6a(2) 106
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits	6c 21
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 127
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 127
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 74
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☒ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ 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)** ☐ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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
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For calendar plan year 2016 or fiscal plan year beginning **01/01/2016** and ending **12/31/2016**

A Name of plan INTERCOM FEDERAL SYSTEMS CORP. 401K PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERCOM FEDERAL SYSTEMS CORP.	D Employer Identification Number (EIN) 52-1796735	

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.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL 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
42-0127290	61271	613953	101	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
13	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MERRILL LYNCH LIFE AGENCY INC. 4800 DEER LAKE DR. E
 JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10	0 3		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LOCKTON FINANCIAL ADVISORS LLC 444 W 47 ST STE 900
 KANSAS, MO 64112

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3			3

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

MERRILL LYNCH PIERCE FENNER & SMITH

ATTN INSURANCE OPS
4800 DEER LAKE DR. E
JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 0**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 ▶ CUSTODIAL GUARANTEED INTEREST CONTRACT**b** Balance at the end of the previous year **7b** 1999**c** Additions: (1) Contributions deposited during the year **7c(1)** 2617
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 38
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below)..... **7c(5)**(6) Total additions **7c(6)** 2655**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 4654**e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier.....

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below).....

7e(4)(5) Total deductions **7e(5)** 0**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 4654

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)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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

A Name of plan INTERCOM FEDERAL SYSTEMS CORP. 401K PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERCOM FEDERAL SYSTEMS CORP.	D Employer Identification Number (EIN) 52-1796735	

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.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL 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
42-0127290	61271	621827	101	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 1028	(b) Total amount of fees paid 61
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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 MERRILL LYNCH LIFE AGENCY	ATTN INSURANCE OPS 4800 DEER LAKE DR. E JACKSONVILLE, FL 32246
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
697	03		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid LOCKTON FINANCIAL ADVISORS LLC	444 W 47TH ST. STE 900 KANSAS CITY, NE 64112
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
331	03		3

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

MERRILE LYNCH PIERCE FENNER & SMITH

ATTN INSURANCE OPS
4800 DEER LAKE DR. E
JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	61	PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	391988

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 ▶

b Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits.....

7c(2)

(3) Interest credited during the year.....

7c(3)

(4) Transferred from separate account

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)

0

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

0

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier.....

7e(2)

(3) Transferred to separate account

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)

0

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**).....**7f**

0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 INTERCOM FEDERAL SYSTEMS CORP. 401K PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERCOM FEDERAL SYSTEMS CORP.	D Employer Identification Number (EIN) 52-1796735

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

☐ Yes ☒ No
- b

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

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

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

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

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

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

(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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>INTERCOM FEDERAL SYSTEMS CORP. 401K PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>INTERCOM FEDERAL SYSTEMS CORP.</u>	D Employer Identification Number (EIN) <u>52-1796735</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL SMALLCAP SEP ACCT-R-3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAT LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-029</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SEP ACCT-R3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6609</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P INDEX SA-R3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>165352</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&P 500 INDEX SA-R3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE CO</u>			
c EIN-PN <u>42-0127290-028</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>51867</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP S&P 400 IDX SA-R3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE CO</u>			
c EIN-PN <u>42-0127290-023</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>90295</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LARGE CAP GROWTH I SA-R3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE CO</u>			
c EIN-PN <u>42-0127290-099</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>17297</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INFLATION PROTCKT SA-R3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE CO</u>			
c EIN-PN <u>42-0127290-099</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>28253</u>	

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2015 FDR3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32732
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINC TRUST TGT 2020 FD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-003	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 127455
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2025 RD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 270504
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2030 RD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-005	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 553876
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2035 RD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 551004
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL TRUST TGT 2040 FD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 423615
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2045 FD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99394
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2050 FD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40766
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2055 FD R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 92774
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST INCOME FUND R3		
b Name of sponsor of entity listed in (a): PRINCIPAL TRUST CO		
c EIN-PN 26-6447574-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL EQUITY INDEX SA - R3

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE CO

c EIN-PN 42-0127290-021	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23826
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL BOND MKT INDEX SA-R3

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE CO

c EIN-PN 42-0127290-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8487
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan <u>INTERCOM FEDERAL SYSTEMS CORP. 401K PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INTERCOM FEDERAL SYSTEMS CORP.</u>	D Employer Identification Number (EIN) <u>52-1796735</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	5979
(2) Participant contributions	1b(2)	0	18567
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	87384	85219
(9) Value of interest in common/collective trusts	1c(9)	2137182	2192120
(10) Value of interest in pooled separate accounts	1c(10)	359833	391988
(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)	660654	1030255
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1999	4654
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3247052	3728782

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3247052	3728782
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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)	137187	
(B) Participants	2a(1)(B)	465393	
(C) Others (including rollovers)	2a(1)(C)	82699	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		685279
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)	3539	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3539
(2) Dividends: (A) Preferred stock	2b(2)(A)	46989	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		46989
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	232809	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		232809
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		968616

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	484436	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		484436
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	2450	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2450
j Total expenses. Add all expense amounts in column (b) and enter total	2j		486886

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		481730
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: PRICEWATERHOUSECOOPERS LLP

(2) EIN: 13-4008324

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:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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

	Yes	No	Amount
4a		X	
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	X		
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		X	

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

Intercom Federal Systems Corporation 401(k) Plan

Financial Statements

December 31, 2016 and 2015, and

Supplemental Schedule at December 31, 2016

Intercom Federal Systems Corporation 401(k) Plan

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December 31, 2016 and 2015

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 Note: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act ("ERISA") of 1974 have been omitted because they are not applicable.	



Report of Independent Auditors

To the Administrator of the Intercom Federal Systems
Corporation 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Intercom Federal Systems Corporation 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015 and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the 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 7, which was certified by Principal Trust Company, the custodian of the Plan, and Principal Life Insurance Company, the insurance company of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian and insurance company hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained a certification from the custodian and insurance company as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the custodian and insurance company is complete and accurate.



Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) at 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 this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian and insurance company, 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.

PricewaterhouseCoopers LLP

October 13, 2017
Cincinnati, OH

Intercom Federal Systems Corporation 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2016 and 2015

	2016	2015
Assets		
Investments		
Investments, at fair value	\$ 3,614,363	\$ 3,156,947
Fully benefit-responsive investment contracts, at contract value	<u>4,654</u>	<u>1,999</u>
Total investments	3,619,017	3,158,946
Receivables		
Notes receivable from participants	85,219	87,384
Participant contributions	18,567	15,280
Employer contributions	<u>5,979</u>	<u>5,473</u>
Total receivables	<u>109,765</u>	<u>108,137</u>
Net assets available for benefits	<u>\$ 3,728,782</u>	<u>\$ 3,267,083</u>

Intercom Federal Systems Corporation 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2016

Additions

Investment income	
Net appreciation in fair value of investments	\$ 232,809
Interest and dividends	46,989
	<u>279,798</u>
Contributions	
Participant	450,113
Employer	131,714
Rollovers	82,699
	<u>664,526</u>
Interest from notes receivable from participants	3,539
Total additions	<u>947,863</u>

Deductions

Benefits paid to participants	484,436
Administrative expenses	1,728
Total deductions	<u>486,164</u>
Net increase	461,699
Net assets available for benefits	
Beginning of year	<u>3,267,083</u>
End of year	<u>\$ 3,728,782</u>

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

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

1. Plan Description

The following description of the Intercom Federal Systems Corporation 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General and Participation

The Plan is a defined contribution plan established on November 1, 2000 covering eligible employees of Intercom Federal Systems Corporation (the "Company"). The Company is owned by Intercom Communications Corporation which was acquired by Tandel Holdings, Inc. on July 26, 2016. Tandel Holdings, Inc. is owned by Belcan, LLC. To be eligible to participate in the Plan, an individual must be an employee of the Company who has completed at least three months of service and attained at least age 18. Entry into the Plan is on the first day of the month coinciding with or next following the date on which an employee meets the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and the Internal Revenue Code of 1986, as amended (the "Code").

Administration and Trustee

The Plan is administered by a committee (the "Committee") comprised principally of management. The Committee appointed Principal Trust Company ("Principal Trust") as custodian and Principal Life Insurance Company ("Principal Life") as insurance company of the Plan (collectively, "Principal"). Principal invests and hold all contributions made by the Plan administrator and allocate the amounts among the funds as directed by participants. Principal Trust serves as recordkeeper for the Plan.

Contributions

Participants may contribute to the Plan, on a pre-tax or after-tax (Roth) basis, 401(k) contributions and catch-up contributions (up to limits set by the Plan and the Code). The Company may, at its discretion, match participants' 401(k) contributions, up to the limit determined by the Company. For the years ended December 31, 2016 and 2015, the match was established at a rate of 50% of the first 6% of eligible compensation. The Company may also make, at its discretion, non-elective employer contributions determined on an annual basis based on the pro-rata or proportionate share of an employee's compensation compared to the total compensation for all Plan participants. Eligibility for such contributions is 500 hours or more service in the applicable Plan year. There were no such non-elective employer contributions made for the year ended December 31, 2016.

The Plan accepts direct rollovers from other plans and arrangements, and rollover contributions from participants. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions at an additional \$6,000 in 2016 to the Plan.

Participant Accounts

A participant's account is credited with the contributions made to the Plan on behalf of the participant, including company matching and non-elective employer contributions, and adjusted for earnings and losses thereon. The benefit to which a participant is entitled is the vested amount that is in the participant's account at any given time.

Vesting

Participants are immediately 100% vested in their contributions, catch-up contributions and rollover contributions, as adjusted for earnings and losses thereon. Vesting in matching contributions is generally based on years of service, which is defined as completion of 1,000 hours or more during the Plan year. A participant becomes vested at a rate of 25% per year and is 100% vested after

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

being credited with 5 years of service. Also, if while employed by the Company, the participant reaches normal retirement age, become disabled, or dies, the participant becomes fully vested.

Investments

The Plan allows participants to elect their contributions and the Company's matching and non-elective employer contributions to be directed among investment fund options based upon the individual investment objectives of the participants. Accordingly, all investment options are participant directed.

Benefits

Distributions may generally be made to a participant upon the participant's termination of employment with the Company. Additionally, prior to termination from employment, a participant may withdraw all or a portion of his vested account balance upon attaining age 59½, incurring a financial hardship (if certain requirements are satisfied) or disability. Terminated employees with balances less than \$1,000 will have their vested balances auto distributed in a lump sum payout unless a rollover election has been made by the participant. Benefits shall be paid to participants in the form of lump sum.

Death Benefits

Upon death, a participant's vested account balance remaining in the Plan will be paid to the participant's beneficiary.

Notes Receivable From Participants

Participants may borrow up to \$50,000 (reduced as required by the Code) or 50% of their vested account balance in the Plan, whichever is less. The maximum term of a loan is 5 years, unless the loan is used for the purchase of a primary residence. A participant may only have one loan outstanding. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator. Principal and interest are paid ratably through payroll deductions. A participant must generally repay any loan in full within 90 days of the participant's termination of employment with the Company. At December 31, 2016 and 2015, participant loan interest rates in effect were 4.50% with various maturity dates through 2020.

Forfeited Accounts

Forfeited matching contributions are used to pay the Plan's administrative expenses or to reduce future matching contributions. At December 31, 2016 and 2015, forfeited accounts totaled approximately \$10,558 and \$10,802, respectively. During the year ended December 31, 2016, approximately \$10,151, were used to reduce matching contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the accompanying financial statements and disclosures. Accordingly, actual results could differ from these estimates.

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Fully benefit-responsive investment contracts held by a defined contribution plan are required to be reported at contract value as contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Purchases and sales of funds are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation in the fair value of its investments, which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Notes Receivable from Participants

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

Contributions

Employee contributions are made through regular payroll deductions and are paid into the Plan bi-monthly along with company and participating employer matching contributions.

Payment of Benefits

Benefits are recorded upon distribution.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants and payment of benefits are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Risks and Uncertainties

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

New Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2015-12, *Plan Accounting*, which simplifies reporting and disclosure requirements for employee benefit plan financial statements. ASU 2015-12 is comprised of three parts: (1) fully benefit-responsive investment contracts, (2) plan investment disclosures and (3) measurement

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

date practical expedient. Part 1 of ASU 2015-12 designates contract value as the only required measure for fully benefit-responsive investment contracts. Part 2 of ASU 2015-12 simplifies and reduces duplicative investment-related disclosures. Part 3 of ASU 2015-12 provides a practical expedient to permit employee benefit plans to measure investments and investment-related accounts as of a month-end date that is closest to the employee benefit plan's fiscal year-end when the fiscal period does not coincide with a month-end. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015. Early adoption is allowed, with retrospective application of Parts 1 and 2 and prospective application of Part 3. Part 3 is not applicable to the Plan; thus the Plan has adopted Parts 1 and 2 of the new guidance retrospectively, which impacted the Statements of Net Assets Available for Benefits, Note 3 – Fair Value Measurements and eliminated the Investments footnote disclosures. There was no impact to the Statements of Changes in Net Assets Available for Benefits.

In May 2015, the Financial Accounting Standards Board issued ASU 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (Units Equivalent)*, which removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. The new guidance requires the Plan to continue to disclose information on investments for which fair value is measured at net asset value (or its equivalent) as a practical expedient to help users understand the nature and risks of the investments and whether the investments, if sold, are probable of being sold at amounts different from net asset value. ASU 2015-07, which is required to be applied retrospectively to all periods presented, is effective for fiscal years beginning after December 31, 2015 for public entities and after December 31, 2016 for all other entities. The Plan adopted this new guidance retrospectively, which impacted the presentation of the Plan's investments in the common/collective trusts and pooled separate accounts in Note 3 – Fair Value Measurements.

3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets to identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3 | Inputs are unobservable and significant to the fair value measurement. |

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

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

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

Registered investment companies: Valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The registered investment companies held by the Plan are deemed to be actively traded.

Pooled Separate Accounts ("PSA"): Valued based on the net asset value (NAV) of the underlying investments in each pooled separate account based on the applicable portion of assets and gains/losses allocated to the Plan by the insurance company. The redemption frequency and notice period of the PSAs is daily and there are no redemption restrictions. There are no unfunded commitments related to the Plan's investments in PSAs.

Common/Collective Trust Funds: Valued based on the net asset value (NAV) of units held by the Plan at year end. The net asset value of units held by the Plan is based on the fair value of the underlying investments held by the fund less its liabilities. There are no restrictions on Participant redemptions (redemption frequency and notice period are daily) and there are no unfunded commitments for investments in common/collective trust funds. Were the Plan to initiate a full redemption of its interest in a common/collective trust fund, however, the trustee of the common/collective trust fund could impose restrictions to the extent that it is determined a full redemption could disrupt the liquidity or management of the fund.

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 the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

	As of December 31, 2016			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Registered investment companies	\$ 1,030,255	\$ -	\$ -	\$ 1,030,255
Total investments	1,030,255	-	-	1,030,255
Pooled separate accounts ⁽¹⁾				391,988
Common/collective trusts ⁽¹⁾				2,192,120
Total investments, at fair value	\$ 1,030,255	\$ -	\$ -	\$ 3,614,363

Intercom Federal Systems Corporation 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

	As of December 31, 2015			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ 659,932	\$ -	\$ -	\$ 659,933
Total investments	659,932	-	-	659,933
Pooled separate accounts ⁽¹⁾				359,833
Common/collective trusts ⁽¹⁾				2,137,181
Total investments, at fair value	\$ 659,932	\$ -	\$ -	\$ 3,156,947

(1) Certain investments that are measured at fair value using the net asset value per share (or its equivalent practical expedient) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

The following table summarizes investments measured at fair value based on NAV, as a practical expedient, per share as of December 31, 2016 and 2015:

<u>December 31, 2016 and 2015</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled separate accounts - 2016	\$ 391,988	None	Daily	Daily
Common/collective trusts - 2016	2,192,120	None	Daily	Daily
Pooled separate accounts - 2015	359,833	None	Daily	Daily
Common/collective trusts - 2015	2,137,181	None	Daily	Daily

4. Guaranteed Investment Contract with Insurance Company

The Plan and Company entered into a fully benefit-responsive guaranteed investment contract with Principle Life Insurance Company ("Principal Life") through the Principal Fixed Income Guaranteed Option Fund. This fund is primarily invested in fixed income securities and may invest in such securities directly or indirectly through commingled investment vehicles. The guaranteed investment contract issuer is obligated to repay the principal and specified interest rate that is guaranteed in the Plan's investment contract with Principal Life, which is at least 1% and no more than 3%, for the year ended December 31, 2016.

As the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Principal Life, 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. The total value of the investment contracts at December 31, 2016 and 2015 were \$4,654 and \$1,999, respectively.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rate for the year ended December 31, 2016 was 1.10% and 1.30%, respectively, after the deduction of Plan administrative expenses.

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

5. Income Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated December 10, 2009, that the Plan is qualified and is tax-exempt, under the Internal Revenue Code of 1986. The Plan administrator is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's tax status. 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 code. Therefore, they believe that the Plan is qualified and the related trust is tax-exempt as of the financial statement date. Accordingly, a provision for Federal income taxes has not been made.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan. If the Plan is terminated, participants will become 100% vested in their accounts, to the extent they are not already vested.

7. Trustee Certification

The following is a summary of the Plan's financial information and data included in the Plan's financial statements and supplemental schedule which were certified by the custodian and insurance company as of December 31, 2016 and 2015 and for the year ended December 31, 2016 as complete and accurate, in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

	2016	2015
Statements of Net Assets Available for Benefits		
Investments, at fair value	\$ 3,614,363	\$ 3,156,947
Fully benefit-responsive investment contracts, at contract value	4,654	1,999
Statement of Changes in Net Assets Available for Benefits		
Net appreciation in fair value of investments	232,809	
Interest and dividends	46,989	

8. Related Party Transactions

Certain Plan investments are managed by Principal Trust and Principal Life. Principal Trust is the custodian of the Plan and Principal Life is the insurance company of the Plan, therefore, these transactions and fees earned by them, qualify as party-in-interest transactions. The Plan maintains notes receivable from participants which are exempt from prohibited transaction rules. The

Intercom Federal Systems Corporation 401(k) Plan

Notes to Financial Statements

December 31, 2016 and 2015

Company also provides certain accounting, recordkeeping and administrative services to the Plan for which it is not compensated.

9. Reconciliation to Form 5500

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

	2016	2015
Net assets available for benefits per the financial statements	\$ 3,728,782	\$ 3,267,083
Participant contributions receivables	-	(15,280)
Employer contributions receivables	-	(5,473)
Other	-	722
Net assets available for benefits per the Form 5500	<u>\$ 3,728,782</u>	<u>\$ 3,247,052</u>

The following is a reconciliation of the changes in net assets per the financial to the Form 5500 for the year ended December 31, 2016:

Net increase in net available for benefits per the financial statements	\$ 461,699
Change in participant contributions receivables	15,280
Change in employer contributions receivables	5,473
Other	<u>(722)</u>
Net increase in net assets available for benefits per the Form 5000	<u>\$ 481,730</u>

10. Subsequent Events

The Plan sponsor has evaluated subsequent events through October 13, 2017, which is the date the financial statements were available for issuance. No matters were identified that would materially impact the financial statements or require disclosure.

Intercom Federal Systems Corporation 401(k) Plan
Plan #001 EIN #52-1796735
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2016

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost ***	(e) Current Value ****
<u>Guaranteed Investment Contract</u>				
**	Principal Fixed Income Guaranteed Option	Insurance Contract		\$ 4,654
<u>Common/Collective Trusts</u>				
*	Principal Turst (SM) Target 2030 Fund	Common/Collective Trusts		553,876
*	Principal Trust (SM) Target 2035 Fund	Common/Collective Trusts		551,004
*	Principal Trust (SM) Target 2040 Fund	Common/Collective Trusts		423,615
*	Principal Trust (SM) Target 2025 Fund	Common/Collective Trusts		270,504
*	Principal Trust (SM) Target 2020 Fund	Common/Collective Trusts		127,455
*	Principal Trust (SM) Target 2045 Fund	Common/Collective Trusts		99,394
*	Principal Trust (SM) Target 2055 Fund	Common/Collective Trusts		92,774
*	Principal Trust (SM) Target 2050 Fund	Common/Collective Trusts		40,766
*	Principal Trust (SM) Target 2015 Fund	Common/Collective Trusts		32,732
				<u>2,192,120</u>
<u>Pooled Separate Accounts</u>				
*	Principal Global Investors Large Cap S&P 500 Index	Pooled Separate Accounts		165,352
*	Principal Global Investors Mid Cap S&P 400 Index	Pooled Separate Accounts		90,295
*	Principal Global Investors Small Cap S&P 600 Index	Pooled Separate Accounts		51,867
	Blackrock Financial Inflation Protected	Pooled Separate Accounts		28,253
*	Principal Global Investors International Equity Index	Pooled Separate Accounts		23,826
	T. Rowe Price Funds Large Cap Growth I	Pooled Separate Accounts		17,297
	Mellon Capital Management Bond Market Index	Pooled Separate Accounts		8,487
*	Principal Global Investors Money Market	Pooled Separate Accounts		6,608
*	Principal Global Investors Small Cap Blend	Pooled Separate Accounts		3
				<u>391,988</u>
<u>Registered Investment Companies</u>				
	JP Morgan Equity Income R2 Fund	Registered Investment Companies		196,177
	Deutsche Real Estate Securities Fund Class R	Registered Investment Companies		143,675
	Janus Triton R Fund	Registered Investment Companies		107,591
	Fidelity Advisor High Income Advantage T Fund	Registered Investment Companies		91,018
	Delaware Small Cap Value R Fund	Registered Investment Companies		79,732
	Prudential Total Return Bond Fund Class R	Registered Investment Companies		68,324
	T. Rowe Price Cap Opportunity R Fund	Registered Investment Companies		68,222
	MFS International Value Fund Class R2	Registered Investment Companies		59,024
	Fidelity Advisor Leveraged Co Stock Fund	Registered Investment Companies		52,078
	Legg Mason Brandywine Global Opportunities Bond Fund	Registered Investment Companies		40,294
	Fidelity Advisor Strategic Income T Fund	Registered Investment Companies		33,078
	Fidelity Advisor Dividend Stock T Fund	Registered Investment Companies		28,021
	American Funds New Perspectives R3 Fund	Registered Investment Companies		22,124
	Franklin Small-Mid Cap Growth R Fund	Registered Investment Companies		16,520
	American Funds New World R3 Fund	Registered Investment Companies		14,238
	PIMCO Short-Term R Fund	Registered Investment Companies		4,908
	Goldman Sachs Commodity Strategy R Fund	Registered Investment Companies		4,691
				<u>1,030,255</u>
<u>Other</u>				
**	Notes receivable from participants, interest rates in effect of 4.50% with various maturities through 2020	Participant loans		85,219
				<u>\$ 3,704,236</u>

Note: This schedule includes those assets required to be reported under ERISA Section 2530.103-11 and Form 5500 Schedule H, Line 4i.

* Principal Life Insurance Company is a party in interest.

** Principal Trust Company is a party-in-interest.

*** Funds are participant directed; no cost disclosure required.

*** This information has been certified to be complete and accurate by Principal Trust Company or Principal Life Insurance Company, as indicated in Note 7, except participant loans.

Intercom Federal Systems Corporation 401(k) Plan
Plan #001 EIN #52-1796735
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2016

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost ***	(e) Current Value ****
<u>Guaranteed Investment Contract</u>				
**	Principal Fixed Income Guaranteed Option	Insurance Contract		\$ 4,654
<u>Common/Collective Trusts</u>				
*	Principal Turst (SM) Target 2030 Fund	Common/Collective Trusts		553,876
*	Principal Trust (SM) Target 2035 Fund	Common/Collective Trusts		551,004
*	Principal Trust (SM) Target 2040 Fund	Common/Collective Trusts		423,615
*	Principal Trust (SM) Target 2025 Fund	Common/Collective Trusts		270,504
*	Principal Trust (SM) Target 2020 Fund	Common/Collective Trusts		127,455
*	Principal Trust (SM) Target 2045 Fund	Common/Collective Trusts		99,394
*	Principal Trust (SM) Target 2055 Fund	Common/Collective Trusts		92,774
*	Principal Trust (SM) Target 2050 Fund	Common/Collective Trusts		40,766
*	Principal Trust (SM) Target 2015 Fund	Common/Collective Trusts		32,732
				<u>2,192,120</u>
<u>Pooled Separate Accounts</u>				
*	Principal Global Investors Large Cap S&P 500 Index	Pooled Separate Accounts		165,352
*	Principal Global Investors Mid Cap S&P 400 Index	Pooled Separate Accounts		90,295
*	Principal Global Investors Small Cap S&P 600 Index	Pooled Separate Accounts		51,867
	Blackrock Financial Inflation Protected	Pooled Separate Accounts		28,253
*	Principal Global Investors International Equity Index	Pooled Separate Accounts		23,826
	T. Rowe Price Funds Large Cap Growth I	Pooled Separate Accounts		17,297
	Mellon Capital Management Bond Market Index	Pooled Separate Accounts		8,487
*	Principal Global Investors Money Market	Pooled Separate Accounts		6,608
*	Principal Global Investors Small Cap Blend	Pooled Separate Accounts		3
				<u>391,988</u>
<u>Registered Investment Companies</u>				
	JP Morgan Equity Income R2 Fund	Registered Investment Companies		196,717
	Deutsche Real Estate Securities Fund Class R	Registered Investment Companies		143,675
	Janus Triton R Fund	Registered Investment Companies		107,591
	Fidelity Advisor High Income Advantage T Fund	Registered Investment Companies		91,018
	Delaware Small Cap Value R Fund	Registered Investment Companies		79,732
	Prudential Total Return Bond Fund Class R	Registered Investment Companies		68,324
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				<u>1,030,255</u>
<u>Other</u>				
**	Notes receivable from participants, interest rates in effect of 4.50% with various maturities through 2020	Participant loans		85,219
				<u>\$ 3,704,236</u>

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