

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>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>	1b	Three-digit plan number (PN) ► <u>001</u>
		1c	Effective date of plan <u>01/01/1992</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>MIDWEST ACOUST-A-FIBER, INC.</u> <u>759 PITTSBURGH DRIVE</u> <u>DELAWARE, OH 43015</u>	2b	Employer Identification Number (EIN) <u>31-0985743</u>
		2c	Plan Sponsor's telephone number <u>740-369-3624</u>
		2d	Business code (see instructions) <u>336100</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.	<u>10/16/2017</u>	<u>JUDY EVANS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 205
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 155 6a(2) 117 6b 0 6c 23 6d 140 6e 0 6f 140 6g 116 6h 14
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 3H 2T b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> 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 MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.	D Employer Identification Number (EIN) 31-0985743

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
NATIONWIDE LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	335-80256	2	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 0	(b) Total amount of fees paid 0
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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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 5955**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****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** 7341**c** Additions: (1) Contributions deposited during the year **7c(1)** 1727
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 227
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below)..... **7c(5)** 64

▶ REALLOCATED GAIN/LOSS TRANSFER FROM INSIDE NW-PRINCIPAL

(6) Total additions **7c(6)** 2018**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 9359**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 3026
(2) Administration charge made by carrier..... **7e(2)** 90
(3) Transferred to separate account..... **7e(3)**
(4) Other (specify below)..... **7e(4)** 288

▶ FORFEITURE

(5) Total deductions **7e(5)** 3404**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 5955

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. 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.
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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 MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.	D Employer Identification Number (EIN) 31-0985743

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	
MGO SECURITIES CORP.	24400 CHAGRIN BLVD. SUITE 310 BEACHWOOD, OH 44122

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 26 49 64 99	CUSTODIAN	5088	Yes ☒ No ☐	Yes ☐ No ☒	2287	Yes ☐ No ☒

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

MOSKAL GROSS ORCHOSKY INC.

24400 CHAGRIN BLVD.
SUITE 310
BEACHWOOD, OH 44122

(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?
15 16 17 37	TPA	4584	Yes ☒ No ☐	Yes ☐ No ☒	1974	Yes ☐ No ☐

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

MGO INVESTMENT ADVISORS INC.

24400 CHAGRIN BLVD.
SUITE 310
BEACHWOOD, OH 44122

(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?
26 27 28 31 38	INVESTMENT ADVISOR	4574	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
NATIONWIDE	26 49 64	2287
(d) Enter name and EIN (address) of source of indirect compensation MGO INVESTMENT ADVISORS INC. 24400 CHAGRIN BLVD. SUITE 310 BEACHWOOD, OH 44122	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ADVISORY SERVICE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MOSKAL GROSS ORCHOSKY INC.	15 16 17 37	1086
(d) Enter name and EIN (address) of source of indirect compensation NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ADVISORY SERVICE/PROVIDER FEE ADMINISTRATIVE SERVICES FEE	
(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
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(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>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr style="background-color: #f2f2f2;"> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>001</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>MIDWEST ACOUST-A-FIBER, INC.</u>	D Employer Identification Number (EIN) <u>31-0985743</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>ALLIANCE EQUITY TRUST</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE COMPANY.</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23783</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK HEALTH SCNC OPFR INV A.</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE COMPANY</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23494</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GOLDMAN SACHS STRAT INCOME A</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE CO</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11241</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NATIXIS GATEWAY CL A</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>37271</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>OPPENHEIMER GOLD SPECS MINERALS A</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE CO</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>31514</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PIONEER BOND A</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE CO</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>74083</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRUDENTIAL JANISN UTIL A</u>		
b Name of sponsor of entity listed in (a): <u>NATIONWIDE LIFE INSURANCE CO</u>		
c EIN-PN <u>31-4156830-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>24264</u>

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a Name of MTIA, CCT, PSA, or 103-12 IE: IVY REALEST SEC Y		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22720
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EURIPACIFIC GR. R3		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105930
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN MUT EURO A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20596
a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBOTT INTL DIVD INC A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 252
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER GLOBAL A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63986
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL CAP GR S		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14502
a Name of MTIA, CCT, PSA, or 103-12 IE: JPM SMALLCAP GR A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 103
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY MIDCAP VAL A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45693
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER SELECT MIDCAP GR A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31202
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR NEW INSIGHTS A		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE CO.		
c EIN-PN 31-4156830-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 110100

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

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>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MIDWEST ACOUST-A-FIBER, INC.</u>	D Employer Identification Number (EIN) <u>31-0985743</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)	1845	2422
(2) Participant contributions	1b(2)	8588	10589
(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)	8849	23626
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1371581	1514981
(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)	0	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	7341	5955
(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	1398204	1557573

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	1398204	1557573
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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)	52723	
(B) Participants	2a(1)(B)	253649	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		306372
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
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)	591	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		591
(2) Dividends: (A) Preferred stock	2b(2)(A)		0
(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)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		0
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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)		105193
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		412156

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	252787	
(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)		252787
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)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		252787

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		159369
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: **GBQ PARTNERS**

(2) EIN: **20-2122306**

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			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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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>MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MIDWEST ACOUST-A-FIBER, INC.</u>	D Employer Identification Number (EIN) <u>31-0985743</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber, Inc.**
• **401(k) Profit Sharing Plan**
• **and Trust**
•

• December 31, 2016 and 2015
•



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To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter

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

GBQ Partners LLC

Columbus, Ohio
October 12, 2017

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2016 and 2015

	2016	2015
Assets		
Investments at fair value:		
Pooled separate accounts	\$ 1,514,981	\$ 1,371,581
Guaranteed investment contract	5,955	7,341
Total investments	<u>1,520,936</u>	<u>1,378,922</u>
Receivables:		
Notes receivable from participants	23,626	8,849
Employer contributions	2,422	1,845
Participant contributions	10,589	8,588
Total receivables	<u>36,637</u>	<u>19,282</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,557,573</u>	<u>\$ 1,398,204</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2016 and 2015

	2016	2015
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 105,193	\$ -
Interest income on notes receivable from participants	591	389
	105,784	389
Contributions:		
Participants	253,649	243,570
Employer	52,723	49,628
Total additions	412,156	293,587
Deductions from Net Assets Attributed to:		
Net depreciation in fair value of investments	-	27,265
Distributions paid to participants or beneficiaries	252,787	122,177
Total deductions	252,787	149,442
Net increase	159,369	144,145
Net Assets Available for Benefits:		
Beginning of year	1,398,204	1,254,059
End of year	\$ 1,557,573	\$ 1,398,204

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Contributions

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan offered 46 and 53 pooled separate accounts and one guaranteed investment contract investment options for participants. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions are invested in a goal manager portfolio model until changed by the participant.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. During 2016 and 2015, the Company's matching contribution was equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2016 or 2015. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

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

Earlier vesting may occur upon: (1) participant attainment of age 65, (2) death or (3) total disability. Under the plan document, forfeitures of employer contributions resulting from termination are used to reduce future employer matching contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. Participants may only have one outstanding note at any time. Notes receivable terms shall not exceed five years, except for the purchase of a principal residence, in which case notes receivable terms are to be determined by the Company. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined by the plan administrator. The interest rate ranges from 4.25% to 4.50% for all notes receivable outstanding at December 31, 2016 and 2015. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Participant contributions may not be withdrawn from the Plan prior to termination of the participant's employment with the Company, unless the participant has either attained age 59 ½ or is able to demonstrate financial hardship, as defined in the plan document. Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description (continued)

Forfeitures

At December 31, 2016 and 2015, forfeited non-vested accounts totaled \$7,035 and \$3,700, respectively. These accounts will be used to offset employer contributions or pay Plan expenses. For the year ended December 31, 2016, forfeitures were used to reduce Plan expenses by \$2,540. For the year ended December 31 2015, employer contributions were reduced by \$3,334.

Administrative Costs

The Plan routinely incurs expenses for the services of accountants, third party administrators and other advisors. These expenses are paid from the assets of the Plan and are included as a reduction of the return earned on applicable funds.

Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements December 31, 2016 and 2015

Summary of Significant Accounting Policies (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded as soon as the participant's account is distributable.

Payment of Benefits

Benefits are recorded when paid.

Information Prepared and Certified by the Custodian (Unaudited)

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, "Nationwide"), the custodian of the Plan.

	2016	2015
<i>Pooled Separate Accounts</i>	\$ 1,514,981	\$ 1,371,581
<i>Guaranteed Investment Contract</i>	5,955	7,341
<i>Notes Receivable from Participants</i>	<u>23,626</u>	<u>8,849</u>
Total	<u>\$ 1,544,562</u>	<u>\$ 1,387,771</u>

The custodian also certified the completeness and accuracy of the following related to the aforementioned assets for the years ended December 31:

	2016	2015
Net appreciation (depreciation) in fair value of investments	\$105,193	\$(27,265)
Interest income on notes receivable	591	389

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Fair Value Measurements

GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- | | |
|---------|---|
| Level 1 | Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date. |
| Level 2 | Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability. |
| Level 3 | Inputs are significant unobservable inputs for the asset or liability. |

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

<i>Pooled Separate Accounts:</i>	Valued at fair value of the underlying investments reported by Nationwide.
<i>Guaranteed Investment Contract:</i>	Valued at fair value by Nationwide by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

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

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
December 31, 2016 and 2015

Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's net assets at fair value as of December 31, 2016 and 2015. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,514,981	\$ -	\$ 1,514,981
Guaranteed investment contract	-	-	5,955	5,955
Total assets at fair value	\$ -	\$ 1,514,981	\$ 5,955	\$ 1,520,936

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,371,581	\$ -	\$ 1,371,581
Guaranteed investment contract	-	-	7,341	7,341
Total assets at fair value	\$ -	\$ 1,371,581	\$ 7,341	\$ 1,378,922

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31:

	2016	2015
Guaranteed investment contract:		
Balance, beginning of year	\$ 7,341	\$ 5,355
Purchases	1,780	1,790
Interest income	148	196
Forfeitures	(288)	-
Benefits paid	(3,026)	-
Balance, end of year	\$ 5,955	\$ 7,341

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2016 and 2015

Group Investment Contract with Insurance Company

The Plan entered into a guaranteed investment contract with Nationwide. Nationwide maintains the contributions in an unallocated fund to which it added interest at a rate of 3.20% and 2.20% for 2016 and 2015, respectively. The interest rate is reset annually. The contract does not have a maturity date and continues in force until all assets have been distributed or no further payments are due. A contract holder may request a lump sum distribution or an installment payout. The contract restricts the amount of participant-directed exchanges.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$14,246 and \$10,915 for the years ended December 31, 2016 and 2015, respectively, and have been presented as a reduction of net appreciation (depreciation) in fair value of investments on the statements of changes in net assets available for benefits.

Plan Termination

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

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not 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 asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of changes within net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2015:

Net increase per the financial statements	\$ 144,145
Plus: differences in net depreciation of investments	<u>2,572</u>
Changes in net assets per Schedule H of Form 5500	<u>\$ 146,717</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2016 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

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 including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,955
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Financial Services, Inc.	Nationwide Money Market Prime Fund	217,630
*	Nationwide Financial Services, Inc.	American Funds Income Fund of America R3	190,135
*	Nationwide Financial Services, Inc.	Fidelity Advisors New Insights Fund A	110,100
*	Nationwide Financial Services, Inc.	American Funds Europacific Growth Fund R3	105,930
*	Nationwide Financial Services, Inc.	Pioneer Bond Fund A	74,083
*	Nationwide Financial Services, Inc.	Nationwide S&P 500 Index Fund Svc	71,565
*	Nationwide Financial Services, Inc.	American Funds Washington Mutual Fund R3	65,636
*	Nationwide Financial Services, Inc.	Oppenheimer Global Fund A	63,986
*	Nationwide Financial Services, Inc.	Invesco Equity and Income Fund A	63,138
*	Nationwide Financial Services, Inc.	Invesco Growth and Income Fund Class A	56,016
*	Nationwide Financial Services, Inc.	American Century Mid Cap Value Fund A	45,693
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Value Fund A	42,731
*	Nationwide Financial Services, Inc.	Natixis Gateway Fund A	37,271
*	Nationwide Financial Services, Inc.	Victory Fund for Income A	35,804
*	Nationwide Financial Services, Inc.	Victory Sycamore Established Value Fund A	33,123
*	Nationwide Financial Services, Inc.	Oppenheimer Gold & Special Minerals Fund A	31,514
*	Nationwide Financial Services, Inc.	Pioneer Select Mid Cap Growth Fund A	31,202
*	Nationwide Financial Services, Inc.	Prudential Jennison Mid Cap Growth Fund A	24,679
*	Nationwide Financial Services, Inc.	Prudential Jennison Utility Fund A	24,264
*	Nationwide Financial Services, Inc.	Allianz GI Technology Fund A	23,783
*	Nationwide Financial Services, Inc.	BlackRock Health Sciences Fund Inv A	23,494
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Equity Fund A	23,291
*	Nationwide Financial Services, Inc.	Ivy Real Estate Securities Fund Y	22,720
*	Nationwide Financial Services, Inc.	Franklin Mutual European Fund A	20,596
*	Nationwide Financial Services, Inc.	Federated MDT Small Cap Growth Fund Class A	18,934
*	Nationwide Financial Services, Inc.	Franklin Small Cap Growth Fund A	14,502
*	Nationwide Financial Services, Inc.	American Funds New World Fund R3	11,661
*	Nationwide Financial Services, Inc.	Goldman Sachs Strategic Income Fund A	11,241
*	Nationwide Financial Services, Inc.	Heartland Value Plus Fund Inv	6,200
*	Nationwide Financial Services, Inc.	Eaton Vance Government Obligations Fund A	2,907
*	Nationwide Financial Services, Inc.	American Funds Capital Income Builder Fund R3	2,584
*	Nationwide Financial Services, Inc.	Oppenheimer Senior Floating Rate Fund A	2,154
*	Nationwide Financial Services, Inc.	PIMCO Real Return Fund A	1,600
*	Nationwide Financial Services, Inc.	Wells Fargo Advantage Adjustable Rate Government Fund A	850
*	Nationwide Financial Services, Inc.	American Funds American Mutual Fund R3	795
*	Nationwide Financial Services, Inc.	Calvert Bond Fund A	673
*	Nationwide Financial Services, Inc.	Parnassus Equity Income Fund Inv	642
*	Nationwide Financial Services, Inc.	Calvert Equity Fund A	547

See Independent Auditor's Report.

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued) December 31, 2016

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Financial Services, Inc.	BlackRock GNMA Portfolio Investor A	255
*	Nationwide Financial Services, Inc.	Lord Abbett International Dividend Income Fund A	252
*	Nationwide Financial Services, Inc.	Franklin Templeton Global Bond Fund A	179
*	Nationwide Financial Services, Inc.	Wells Fargo Special Mid Cap Value Fund A	175
*	Nationwide Financial Services, Inc.	Calvert Small Cap Fund A	174
*	Nationwide Financial Services, Inc.	Calvert International Equity Fund A	156
*	Nationwide Financial Services, Inc.	Victory RS Small Cap Growth Fund A	103
*	Nationwide Financial Services, Inc.	PIMCO Total Return Fund A	13
*	<i>Notes Receivable From Participants</i>	Notes receivable from participants bearing interest at 4.25% to 4.50% with various maturity dates through 2020	23,626
		Total	\$ 1,544,562

* Denotes party-in-interest

See Independent Auditor's Report.

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	205
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)	155
a(2) Total number of active participants at the end of the plan year		6a(2)	117
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	23
d Subtotal. Add lines 6a(2), 6b, and 6c.....		6d	140
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e.....		6f	140
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	116
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	14
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 3H 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1)	☒	(1)	Insurance
(2)	☐	(2)	Code section 412(e)(3) insurance contracts
(3)	☒	(3)	Trust
(4)	☐	(4)	General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1)	☒	(1)	☒
R (Retirement Plan Information)		H (Financial Information)	
(2)	☐	(2)	☐
MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		I (Financial Information - Small Plan)	
(3)	☐	(3)	☒
SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		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
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.		D Employer Identification Number (EIN) 31-0985743
Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.		
1 Coverage Information:		
(a) Name of insurance carrier Nationwide Life Insurance Co.		
(b) EIN	(c) NAIC code	(d) Contract or identification number
31-4156830	66869	335-80256
		(e) Approximate number of persons covered at end of policy or contract year
		2
		(f) From
		01/01/2016
		(g) To
		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 0		(b) Total amount of fees paid 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		
(b) Amount of sales and base commissions paid	Fees and other commissions paid	
	(c) Amount	(d) Purpose
	(e) Organization code	
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid		
(b) Amount of sales and base commissions paid	Fees and other commissions paid	
	(c) Amount	(d) Purpose
	(e) Organization code	

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	5,955
5 Current value of plan's interest under this contract in separate accounts at year end	5	

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. Specify nature of costs ▶	6d	

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	7,341
c Additions: (1) Contributions deposited during the year	7c(1)	1,727
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	227
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	64
▶ Reallocated Gain/Loss		
Transfer from inside NW-Principal		
(6) Total additions	7c(6)	2,018
d Total of balance and additions (add lines 7b and 7c(6))	7d	9,359
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3,026
(2) Administration charge made by carrier	7e(2)	90
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	288
▶ Forfeiture		
(5) Total deductions	7e(5)	3,404
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	5,955

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.		D Employer Identification Number (EIN) 31-0985743

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
MGO Securities Corp. 24400 Chagrin Blvd. Suite 310 Beachwood	OH 44122

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA

COLUMBUS

OH 43215

(b) Service Code(s) 15 26 49 64 99

(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?
CUSTODIAN	5,088	Yes ☒ No ☐	Yes ☐ No ☒	2,287	Yes ☐ No ☒

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

Moskal Gross Orchosky Inc.

24400 Chagrin Blvd.

Suite 310

Beachwood

OH 44122

(b) Service Code(s) 15 16 17 37

(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?
TPA	4,584	Yes ☒ No ☐	Yes ☐ No ☒	1,974	Yes ☐ No ☐

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

MGO Investment Advisors Inc.

24400 Chagrin Blvd.

Suite 310

Beachwood

OH 44122

(b) Service Code(s) 26 27 28 31 38

(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?
Investment Advisor	4,574	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
Nationwide	26 49 64	2,287
(d) Enter name and EIN (address) of source of indirect compensation MGO Investment Advisors Inc. 24400 Chagrin Blvd. Suite 310 Beachwood OH 44122	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. Advisory Service	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
Moskal Gross Orchosky Inc.	15 16 17 37	1,086
(d) Enter name and EIN (address) of source of indirect compensation Nationwide One Nationwide Plaza Columbus OH 43215	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. Advisory Service/Provider Fee Administrative Services Fee	
(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.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.		D Employer Identification Number (EIN) 31-0985743
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: Alliance Equity Trust		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Company.		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23,783
a Name of MTIA, CCT, PSA, or 103-12 IE: Blackrock Health Scnc Oppr Inv A.		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Company		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23,494
a Name of MTIA, CCT, PSA, or 103-12 IE: Goldman Sachs Strat Income A		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11,241
a Name of MTIA, CCT, PSA, or 103-12 IE: Natixis Gateway Cl A		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37,271
a Name of MTIA, CCT, PSA, or 103-12 IE: Oppenheimer Gold Specs Minerals A		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31,514
a Name of MTIA, CCT, PSA, or 103-12 IE: Pioneer Bond A		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74,083
a Name of MTIA, CCT, PSA, or 103-12 IE: Prudential Janisn Util A		
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co		
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24,264
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		

a Name of MTIA, CCT, PSA, or 103-12 IE: Ivy Realest Sec Y			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22,720
a Name of MTIA, CCT, PSA, or 103-12 IE: American Funds Euripacific Gr. R3			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	105,930
a Name of MTIA, CCT, PSA, or 103-12 IE: Franklin Mut Euro A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	20,596
a Name of MTIA, CCT, PSA, or 103-12 IE: Lord Abbott Intl Divd Inc A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	252
a Name of MTIA, CCT, PSA, or 103-12 IE: Oppenheimer Global A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	63,986
a Name of MTIA, CCT, PSA, or 103-12 IE: Franklin Small Cap Gr S			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14,502
a Name of MTIA, CCT, PSA, or 103-12 IE: JPM Smallcap Gr A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	103
a Name of MTIA, CCT, PSA, or 103-12 IE: American Century Midcap Val A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	45,693
a Name of MTIA, CCT, PSA, or 103-12 IE: Pioneer Select Midcap Gr A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	31,202
a Name of MTIA, CCT, PSA, or 103-12 IE: Fidelity Advisor New Insights A			
b Name of sponsor of entity listed in (a): Nationwide Life Insurance Co.			
c EIN-PN 31-4156830 000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	110,100

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

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

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

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

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

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

SCHEDULE H (Form 5500) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.		D Employer Identification Number (EIN) 31-0985743

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	1,845	2,422
(2) Participant contributions	1b(2)	8,588	10,589
(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)	8,849	23,626
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1,371,581	1,514,981
(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)	0	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	7,341	5,955
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation.....	1e	
f	Total assets (add all amounts in lines 1a through 1e).....	1f	1,398,204 1,557,573
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	1,398,204 1,557,573

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers.....	2a(1)(A)	52,723
	(B) Participants.....	2a(1)(B)	253,649
	(C) Others (including rollovers).....	2a(1)(C)	0
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	306,372
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)	591
	(F) Other.....	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	591
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock.....	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents.....	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	
	(B) Other.....	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(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)		105,193
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		412,156

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	252,787	
(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)		252,787
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		252,787

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		159,369
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: GBQ Partners

(2) EIN: 20-2122306

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		500,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber, Inc.**
• **401(k) Profit Sharing Plan**
• **and Trust**
•

• December 31, 2016 and 2015
•



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.....

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Partners

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter

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

GBQ Partners LLC

Columbus, Ohio
October 12, 2017

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2016 and 2015

.....

	2016	2015
Assets		
Investments at fair value:		
Pooled separate accounts	\$ 1,514,981	\$ 1,371,581
Guaranteed investment contract	5,955	7,341
Total investments	<u>1,520,936</u>	<u>1,378,922</u>
Receivables:		
Notes receivable from participants	23,626	8,849
Employer contributions	2,422	1,845
Participant contributions	10,589	8,588
Total receivables	<u>36,637</u>	<u>19,282</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 1,557,573</u></u>	<u><u>\$ 1,398,204</u></u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2016 and 2015

	2016	2015
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 105,193	\$ -
Interest income on notes receivable from participants	591	389
	<u>105,784</u>	<u>389</u>
 Contributions:		
Participants	253,649	243,570
Employer	52,723	49,628
Total additions	<u>412,156</u>	<u>293,587</u>
 Deductions from Net Assets Attributed to:		
Net depreciation in fair value of investments	-	27,265
Distributions paid to participants or beneficiaries	252,787	122,177
Total deductions	<u>252,787</u>	<u>149,442</u>
 Net increase	159,369	144,145
 Net Assets Available for Benefits:		
Beginning of year	1,398,204	1,254,059
End of year	<u>\$ 1,557,573</u>	<u>\$ 1,398,204</u>

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

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan offered 46 and 53 pooled separate accounts and one guaranteed investment contract investment options for participants. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions are invested in a goal manager portfolio model until changed by the participant.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. During 2016 and 2015, the Company's matching contribution was equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2016 or 2015. Contributions are subject to certain limitations.

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

* * * * *

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

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

Earlier vesting may occur upon: (1) participant attainment of age 65, (2) death or (3) total disability. Under the plan document, forfeitures of employer contributions resulting from termination are used to reduce future employer matching contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. Participants may only have one outstanding note at any time. Notes receivable terms shall not exceed five years, except for the purchase of a principal residence, in which case notes receivable terms are to be determined by the Company. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined by the plan administrator. The interest rate ranges from 4.25% to 4.50% for all notes receivable outstanding at December 31, 2016 and 2015. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Participant contributions may not be withdrawn from the Plan prior to termination of the participant's employment with the Company, unless the participant has either attained age 59 ½ or is able to demonstrate financial hardship, as defined in the plan document. Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

.....

Plan Description (continued)

Forfeitures

At December 31, 2016 and 2015, forfeited non-vested accounts totaled \$7,035 and \$3,700, respectively. These accounts will be used to offset employer contributions or pay Plan expenses. For the year ended December 31, 2016, forfeitures were used to reduce Plan expenses by \$2,540. For the year ended December 31 2015, employer contributions were reduced by \$3,334.

Administrative Costs

The Plan routinely incurs expenses for the services of accountants, third party administrators and other advisors. These expenses are paid from the assets of the Plan and are included as a reduction of the return earned on applicable funds.

Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Summary of Significant Accounting Policies (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded as soon as the participant's account is distributable.

Payment of Benefits

Benefits are recorded when paid.

Information Prepared and Certified by the Custodian (Unaudited)

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, "Nationwide"), the custodian of the Plan.

	2016	2015
<i>Pooled Separate Accounts</i>	\$ 1,514,981	\$ 1,371,581
<i>Guaranteed Investment Contract</i>	5,955	7,341
<i>Notes Receivable from Participants</i>	<u>23,626</u>	<u>8,849</u>
Total	<u>\$ 1,544,562</u>	<u>\$ 1,387,771</u>

The custodian also certified the completeness and accuracy of the following related to the aforementioned assets for the years ended December 31:

	2016	2015
Net appreciation (depreciation) in fair value of investments	\$105,193	\$(27,265)
Interest income on notes receivable	591	389

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's net assets at fair value as of December 31, 2016 and 2015. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,514,981	\$ -	\$ 1,514,981
Guaranteed investment contract	-	-	5,955	5,955
Total assets at fair value	\$ -	\$ 1,514,981	\$ 5,955	\$ 1,520,936

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,371,581	\$ -	\$ 1,371,581
Guaranteed investment contract	-	-	7,341	7,341
Total assets at fair value	\$ -	\$ 1,371,581	\$ 7,341	\$ 1,378,922

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31:

	2016	2015
Guaranteed investment contract:		
Balance, beginning of year	\$ 7,341	\$ 5,355
Purchases	1,780	1,790
Interest income	148	196
Forfeitures	(288)	-
Benefits paid	(3,026)	-
Balance, end of year	\$ 5,955	\$ 7,341

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

* * * * *

Group Investment Contract with Insurance Company

The Plan entered into a guaranteed investment contract with Nationwide. Nationwide maintains the contributions in an unallocated fund to which it added interest at a rate of 3.20% and 2.20% for 2016 and 2015, respectively. The interest rate is reset annually. The contract does not have a maturity date and continues in force until all assets have been distributed or no further payments are due. A contract holder may request a lump sum distribution or an installment payout. The contract restricts the amount of participant-directed exchanges.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$14,246 and \$10,915 for the years ended December 31, 2016 and 2015, respectively, and have been presented as a reduction of net appreciation (depreciation) in fair value of investments on the statements of changes in net assets available for benefits.

Plan Termination

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

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not 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 asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of changes within net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2015:

Net increase per the financial statements	\$ 144,145
Plus: differences in net depreciation of investments	<u>2,572</u>
Changes in net assets per Schedule H of Form 5500	<u>\$ 146,717</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2016 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
EIN # 31-0985743 PLAN # 001
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 including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,955
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Financial Services, Inc.	Nationwide Money Market Prime Fund	217,630
*	Nationwide Financial Services, Inc.	American Funds Income Fund of America R3	190,135
*	Nationwide Financial Services, Inc.	Fidelity Advisors New Insights Fund A	110,100
*	Nationwide Financial Services, Inc.	American Funds Europacific Growth Fund R3	105,930
*	Nationwide Financial Services, Inc.	Pioneer Bond Fund A	74,083
*	Nationwide Financial Services, Inc.	Nationwide S&P 500 Index Fund Svc	71,565
*	Nationwide Financial Services, Inc.	American Funds Washington Mutual Fund R3	65,636
*	Nationwide Financial Services, Inc.	Oppenheimer Global Fund A	63,986
*	Nationwide Financial Services, Inc.	Invesco Equity and Income Fund A	63,138
*	Nationwide Financial Services, Inc.	Invesco Growth and Income Fund Class A	56,016
*	Nationwide Financial Services, Inc.	American Century Mid Cap Value Fund A	45,693
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Value Fund A	42,731
*	Nationwide Financial Services, Inc.	Natixis Gateway Fund A	37,271
*	Nationwide Financial Services, Inc.	Victory Fund for Income A	35,804
*	Nationwide Financial Services, Inc.	Victory Sycamore Established Value Fund A	33,123
*	Nationwide Financial Services, Inc.	Oppenheimer Gold & Special Minerals Fund A	31,514
*	Nationwide Financial Services, Inc.	Pioneer Select Mid Cap Growth Fund A	31,202
*	Nationwide Financial Services, Inc.	Prudential Jennison Mid Cap Growth Fund A	24,679
*	Nationwide Financial Services, Inc.	Prudential Jennison Utility Fund A	24,264
*	Nationwide Financial Services, Inc.	Allianz GI Technology Fund A	23,783
*	Nationwide Financial Services, Inc.	BlackRock Health Sciences Fund Inv A	23,494
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Equity Fund A	23,291
*	Nationwide Financial Services, Inc.	Ivy Real Estate Securities Fund Y	22,720
*	Nationwide Financial Services, Inc.	Franklin Mutual European Fund A	20,596
*	Nationwide Financial Services, Inc.	Federated MDT Small Cap Growth Fund Class A	18,934
*	Nationwide Financial Services, Inc.	Franklin Small Cap Growth Fund A	14,502
*	Nationwide Financial Services, Inc.	American Funds New World Fund R3	11,661
*	Nationwide Financial Services, Inc.	Goldman Sachs Strategic Income Fund A	11,241
*	Nationwide Financial Services, Inc.	Heartland Value Plus Fund Inv	6,200
*	Nationwide Financial Services, Inc.	Eaton Vance Government Obligations Fund A	2,907
*	Nationwide Financial Services, Inc.	American Funds Capital Income Builder Fund R3	2,584
*	Nationwide Financial Services, Inc.	Oppenheimer Senior Floating Rate Fund A	2,154
*	Nationwide Financial Services, Inc.	PIMCO Real Return Fund A	1,600
*	Nationwide Financial Services, Inc.	Wells Fargo Advantage Adjustable Rate Government Fund A	850
*	Nationwide Financial Services, Inc.	American Funds American Mutual Fund R3	795
*	Nationwide Financial Services, Inc.	Calvert Bond Fund A	673
*	Nationwide Financial Services, Inc.	Parnassus Equity Income Fund Inv	642
*	Nationwide Financial Services, Inc.	Calvert Equity Fund A	547

See Independent Auditor's Report.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

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

December 31, 2016

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Financial Services, Inc.	BlackRock GNMA Portfolio Investor A	255
*	Nationwide Financial Services, Inc.	Lord Abbett International Dividend Income Fund A	252
*	Nationwide Financial Services, Inc.	Franklin Templeton Global Bond Fund A	179
*	Nationwide Financial Services, Inc.	Wells Fargo Special Mid Cap Value Fund A	175
*	Nationwide Financial Services, Inc.	Calvert Small Cap Fund A	174
*	Nationwide Financial Services, Inc.	Calvert International Equity Fund A	156
*	Nationwide Financial Services, Inc.	Victory RS Small Cap Growth Fund A	103
*	Nationwide Financial Services, Inc.	PIMCO Total Return Fund A	13
*	<i>Notes Receivable From Participants</i>	Notes receivable from participants bearing interest at 4.25% to 4.50% with various maturity dates through 2020	23,626
		Total	\$ 1,544,562

* Denotes party-in-interest

See Independent Auditor's Report.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST ACOUST-A-FIBER, INC.		D Employer Identification Number (EIN) 31-0985743

Part I	Distributions
All references to distributions relate only to payments of benefits during the plan year.	
1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions 1
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year 3

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

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No
11	a Does the ESOP hold any preferred stock? ☐ Yes ☐ No b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No

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

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan? If "No," skip b.....	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter ____/____/____ and the serial number _____.	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter ____/____/____.	

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at www.irs.gov/form5558

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) MIDWEST ACOUST-A-FIBER, INC. Number, street, and room or suite no. (If a P.O. box, see instructions) 759 PITTSBURGH DRIVE City or town, state, and ZIP code DELAWARE OH 43015	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) 31-0985743 Social security number (SSN) (9 digits XXX-XX-XXXX)					
C	Plan name			Plan year ending —		
				MM	DD	YYYY
MIDWEST ACOUST-A-FIBER, INC. 401K PROFIT SHARING PLAN & TRUST	0 0 1			12	31	2016

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.
- 2 I request an extension of time until 10 / 15 / 2017 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 10 / 15 / 2017 to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4** I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax **a**

b	Enter the payment amount attached	▶	b	
----------	---	---	----------	--

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶		c	
--	--	---	--

5 State in detail why you need the extension:

[illegible]

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ▶

MGA

Form **5558** (Rev. 8-2012)

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber, Inc.**
• **401(k) Profit Sharing Plan**
• **and Trust**
•

• December 31, 2016 and 2015
•



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To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter

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

GBQ Partners LLC

Columbus, Ohio
October 12, 2017

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2016 and 2015

	2016	2015
Assets		
Investments at fair value:		
Pooled separate accounts	\$ 1,514,981	\$ 1,371,581
Guaranteed investment contract	5,955	7,341
Total investments	<u>1,520,936</u>	<u>1,378,922</u>
Receivables:		
Notes receivable from participants	23,626	8,849
Employer contributions	2,422	1,845
Participant contributions	10,589	8,588
Total receivables	<u>36,637</u>	<u>19,282</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,557,573</u>	<u>\$ 1,398,204</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2016 and 2015

	2016	2015
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 105,193	\$ -
Interest income on notes receivable from participants	591	389
	<u>105,784</u>	<u>389</u>
Contributions:		
Participants	253,649	243,570
Employer	52,723	49,628
Total additions	<u>412,156</u>	<u>293,587</u>
Deductions from Net Assets Attributed to:		
Net depreciation in fair value of investments	-	27,265
Distributions paid to participants or beneficiaries	252,787	122,177
Total deductions	<u>252,787</u>	<u>149,442</u>
Net increase	<u>159,369</u>	<u>144,145</u>
Net Assets Available for Benefits:		
Beginning of year	<u>1,398,204</u>	<u>1,254,059</u>
End of year	<u>\$ 1,557,573</u>	<u>\$ 1,398,204</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Contributions

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan offered 46 and 53 pooled separate accounts and one guaranteed investment contract investment options for participants. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions are invested in a goal manager portfolio model until changed by the participant.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. During 2016 and 2015, the Company's matching contribution was equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2016 or 2015. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

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

Earlier vesting may occur upon: (1) participant attainment of age 65, (2) death or (3) total disability. Under the plan document, forfeitures of employer contributions resulting from termination are used to reduce future employer matching contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. Participants may only have one outstanding note at any time. Notes receivable terms shall not exceed five years, except for the purchase of a principal residence, in which case notes receivable terms are to be determined by the Company. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined by the plan administrator. The interest rate ranges from 4.25% to 4.50% for all notes receivable outstanding at December 31, 2016 and 2015. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Participant contributions may not be withdrawn from the Plan prior to termination of the participant's employment with the Company, unless the participant has either attained age 59 ½ or is able to demonstrate financial hardship, as defined in the plan document. Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description (continued)

Forfeitures

At December 31, 2016 and 2015, forfeited non-vested accounts totaled \$7,035 and \$3,700, respectively. These accounts will be used to offset employer contributions or pay Plan expenses. For the year ended December 31, 2016, forfeitures were used to reduce Plan expenses by \$2,540. For the year ended December 31 2015, employer contributions were reduced by \$3,334.

Administrative Costs

The Plan routinely incurs expenses for the services of accountants, third party administrators and other advisors. These expenses are paid from the assets of the Plan and are included as a reduction of the return earned on applicable funds.

Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements December 31, 2016 and 2015

Summary of Significant Accounting Policies (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded as soon as the participant's account is distributable.

Payment of Benefits

Benefits are recorded when paid.

Information Prepared and Certified by the Custodian (Unaudited)

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, "Nationwide"), the custodian of the Plan.

	2016	2015
<i>Pooled Separate Accounts</i>	\$ 1,514,981	\$ 1,371,581
<i>Guaranteed Investment Contract</i>	5,955	7,341
<i>Notes Receivable from Participants</i>	<u>23,626</u>	<u>8,849</u>
Total	<u>\$ 1,544,562</u>	<u>\$ 1,387,771</u>

The custodian also certified the completeness and accuracy of the following related to the aforementioned assets for the years ended December 31:

	2016	2015
Net appreciation (depreciation) in fair value of investments	\$105,193	\$(27,265)
Interest income on notes receivable	591	389

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Fair Value Measurements

GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- | | |
|---------|---|
| Level 1 | Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date. |
| Level 2 | Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability. |
| Level 3 | Inputs are significant unobservable inputs for the asset or liability. |

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

<i>Pooled Separate Accounts:</i>	Valued at fair value of the underlying investments reported by Nationwide.
<i>Guaranteed Investment Contract:</i>	Valued at fair value by Nationwide by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

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

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
December 31, 2016 and 2015

Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's net assets at fair value as of December 31, 2016 and 2015. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,514,981	\$ -	\$ 1,514,981
Guaranteed investment contract	-	-	5,955	5,955
Total assets at fair value	\$ -	\$ 1,514,981	\$ 5,955	\$ 1,520,936

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,371,581	\$ -	\$ 1,371,581
Guaranteed investment contract	-	-	7,341	7,341
Total assets at fair value	\$ -	\$ 1,371,581	\$ 7,341	\$ 1,378,922

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31:

	2016	2015
Guaranteed investment contract:		
Balance, beginning of year	\$ 7,341	\$ 5,355
Purchases	1,780	1,790
Interest income	148	196
Forfeitures	(288)	-
Benefits paid	(3,026)	-
Balance, end of year	\$ 5,955	\$ 7,341

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2016 and 2015

Group Investment Contract with Insurance Company

The Plan entered into a guaranteed investment contract with Nationwide. Nationwide maintains the contributions in an unallocated fund to which it added interest at a rate of 3.20% and 2.20% for 2016 and 2015, respectively. The interest rate is reset annually. The contract does not have a maturity date and continues in force until all assets have been distributed or no further payments are due. A contract holder may request a lump sum distribution or an installment payout. The contract restricts the amount of participant-directed exchanges.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$14,246 and \$10,915 for the years ended December 31, 2016 and 2015, respectively, and have been presented as a reduction of net appreciation (depreciation) in fair value of investments on the statements of changes in net assets available for benefits.

Plan Termination

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

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not 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 asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of changes within net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2015:

Net increase per the financial statements	\$ 144,145
Plus: differences in net depreciation of investments	<u>2,572</u>
Changes in net assets per Schedule H of Form 5500	<u>\$ 146,717</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2016 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

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 including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,955
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Financial Services, Inc.	Nationwide Money Market Prime Fund	217,630
*	Nationwide Financial Services, Inc.	American Funds Income Fund of America R3	190,135
*	Nationwide Financial Services, Inc.	Fidelity Advisors New Insights Fund A	110,100
*	Nationwide Financial Services, Inc.	American Funds Europacific Growth Fund R3	105,930
*	Nationwide Financial Services, Inc.	Pioneer Bond Fund A	74,083
*	Nationwide Financial Services, Inc.	Nationwide S&P 500 Index Fund Svc	71,565
*	Nationwide Financial Services, Inc.	American Funds Washington Mutual Fund R3	65,636
*	Nationwide Financial Services, Inc.	Oppenheimer Global Fund A	63,986
*	Nationwide Financial Services, Inc.	Invesco Equity and Income Fund A	63,138
*	Nationwide Financial Services, Inc.	Invesco Growth and Income Fund Class A	56,016
*	Nationwide Financial Services, Inc.	American Century Mid Cap Value Fund A	45,693
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Value Fund A	42,731
*	Nationwide Financial Services, Inc.	Natixis Gateway Fund A	37,271
*	Nationwide Financial Services, Inc.	Victory Fund for Income A	35,804
*	Nationwide Financial Services, Inc.	Victory Sycamore Established Value Fund A	33,123
*	Nationwide Financial Services, Inc.	Oppenheimer Gold & Special Minerals Fund A	31,514
*	Nationwide Financial Services, Inc.	Pioneer Select Mid Cap Growth Fund A	31,202
*	Nationwide Financial Services, Inc.	Prudential Jennison Mid Cap Growth Fund A	24,679
*	Nationwide Financial Services, Inc.	Prudential Jennison Utility Fund A	24,264
*	Nationwide Financial Services, Inc.	Allianz GI Technology Fund A	23,783
*	Nationwide Financial Services, Inc.	BlackRock Health Sciences Fund Inv A	23,494
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Equity Fund A	23,291
*	Nationwide Financial Services, Inc.	Ivy Real Estate Securities Fund Y	22,720
*	Nationwide Financial Services, Inc.	Franklin Mutual European Fund A	20,596
*	Nationwide Financial Services, Inc.	Federated MDT Small Cap Growth Fund Class A	18,934
*	Nationwide Financial Services, Inc.	Franklin Small Cap Growth Fund A	14,502
*	Nationwide Financial Services, Inc.	American Funds New World Fund R3	11,661
*	Nationwide Financial Services, Inc.	Goldman Sachs Strategic Income Fund A	11,241
*	Nationwide Financial Services, Inc.	Heartland Value Plus Fund Inv	6,200
*	Nationwide Financial Services, Inc.	Eaton Vance Government Obligations Fund A	2,907
*	Nationwide Financial Services, Inc.	American Funds Capital Income Builder Fund R3	2,584
*	Nationwide Financial Services, Inc.	Oppenheimer Senior Floating Rate Fund A	2,154
*	Nationwide Financial Services, Inc.	PIMCO Real Return Fund A	1,600
*	Nationwide Financial Services, Inc.	Wells Fargo Advantage Adjustable Rate Government Fund A	850
*	Nationwide Financial Services, Inc.	American Funds American Mutual Fund R3	795
*	Nationwide Financial Services, Inc.	Calvert Bond Fund A	673
*	Nationwide Financial Services, Inc.	Parnassus Equity Income Fund Inv	642
*	Nationwide Financial Services, Inc.	Calvert Equity Fund A	547

See Independent Auditor's Report.

MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued) December 31, 2016

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Financial Services, Inc.	BlackRock GNMA Portfolio Investor A	255
*	Nationwide Financial Services, Inc.	Lord Abbett International Dividend Income Fund A	252
*	Nationwide Financial Services, Inc.	Franklin Templeton Global Bond Fund A	179
*	Nationwide Financial Services, Inc.	Wells Fargo Special Mid Cap Value Fund A	175
*	Nationwide Financial Services, Inc.	Calvert Small Cap Fund A	174
*	Nationwide Financial Services, Inc.	Calvert International Equity Fund A	156
*	Nationwide Financial Services, Inc.	Victory RS Small Cap Growth Fund A	103
*	Nationwide Financial Services, Inc.	PIMCO Total Return Fund A	13
*	<i>Notes Receivable From Participants</i>	Notes receivable from participants bearing interest at 4.25% to 4.50% with various maturity dates through 2020	23,626
		Total	\$ 1,544,562

* Denotes party-in-interest

See Independent Auditor's Report.

• **Financial Statements**
• with Supplemental Information
•

• **Midwest Acoust-A-Fiber, Inc.**
• **401(k) Profit Sharing Plan**
• **and Trust**
•

• December 31, 2016 and 2015
•



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To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Delaware, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Midwest Acoust-A-Fiber, Inc. 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the asset information summarized in the notes to the financial statements, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the investment custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Midwest Acoust-A-Fiber, Inc.
401(k) Profit Sharing Plan and Trust
Page 2

Disclaimer of Opinion

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

Other Matter

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

GBQ Partners LLC

Columbus, Ohio
October 12, 2017

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Net Assets Available for Benefits
December 31, 2016 and 2015

	2016	2015
Assets		
Investments at fair value:		
Pooled separate accounts	\$ 1,514,981	\$ 1,371,581
Guaranteed investment contract	5,955	7,341
Total investments	<u>1,520,936</u>	<u>1,378,922</u>
Receivables:		
Notes receivable from participants	23,626	8,849
Employer contributions	2,422	1,845
Participant contributions	10,589	8,588
Total receivables	<u>36,637</u>	<u>19,282</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,557,573</u>	<u>\$ 1,398,204</u>

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2016 and 2015

	2016	2015
Additions to Net Assets Attributed to:		
Net appreciation in fair value of investments	\$ 105,193	\$ -
Interest income on notes receivable from participants	591	389
	105,784	389
Contributions:		
Participants	253,649	243,570
Employer	52,723	49,628
Total additions	412,156	293,587
Deductions from Net Assets Attributed to:		
Net depreciation in fair value of investments	-	27,265
Distributions paid to participants or beneficiaries	252,787	122,177
Total deductions	252,787	149,442
Net increase	159,369	144,145
Net Assets Available for Benefits:		
Beginning of year	1,398,204	1,254,059
End of year	\$ 1,557,573	\$ 1,398,204

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

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description

The following description of the Midwest Acoust-A-Fiber, Inc. (the Company) 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, which was established effective January 1, 1992, for the exclusive benefit of all employees of the Company who have completed three months of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company pays substantially all administrative and professional fees related to the Plan.

Contributions

Participants may contribute up to 100% of pre-tax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Rollover contributions are not eligible for the employer match. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan offered 46 and 53 pooled separate accounts and one guaranteed investment contract investment options for participants. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions are invested in a goal manager portfolio model until changed by the participant.

The Company, at its discretion, may match participant contributions at a rate to be determined annually by management. During 2016 and 2015, the Company's matching contribution was equal to 25% of the first 8% of the participants' eligible compensation contributed to the Plan.

The Company, at its discretion, may also make safe harbor matching contributions and profit sharing contributions determined annually by management. No such safe harbor matching contributions or profit sharing contributions were made in 2016 or 2015. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and, if applicable, charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description (continued)

Vesting

Participants are immediately vested in their contributions and employer safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

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

Earlier vesting may occur upon: (1) participant attainment of age 65, (2) death or (3) total disability. Under the plan document, forfeitures of employer contributions resulting from termination are used to reduce future employer matching contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. Participants may only have one outstanding note at any time. Notes receivable terms shall not exceed five years, except for the purchase of a principal residence, in which case notes receivable terms are to be determined by the Company. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined by the plan administrator. The interest rate ranges from 4.25% to 4.50% for all notes receivable outstanding at December 31, 2016 and 2015. Interest income is recorded on the accrual basis. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Participant contributions may not be withdrawn from the Plan prior to termination of the participant's employment with the Company, unless the participant has either attained age 59 ½ or is able to demonstrate financial hardship, as defined in the plan document. Upon termination of service due to death, disability, termination of employment or retirement, a participant's vested account balance shall be distributed as a lump sum amount or in periodic payments, subject to certain provisions.

MIDWEST ACOUST-A-FIBER, INC.
401(k) PROFIT SHARING PLAN AND TRUST
Notes to Financial Statements
December 31, 2016 and 2015

Plan Description (continued)

Forfeitures

At December 31, 2016 and 2015, forfeited non-vested accounts totaled \$7,035 and \$3,700, respectively. These accounts will be used to offset employer contributions or pay Plan expenses. For the year ended December 31, 2016, forfeitures were used to reduce Plan expenses by \$2,540. For the year ended December 31 2015, employer contributions were reduced by \$3,334.

Administrative Costs

The Plan routinely incurs expenses for the services of accountants, third party administrators and other advisors. These expenses are paid from the assets of the Plan and are included as a reduction of the return earned on applicable funds.

Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Contributions

Participant contributions are recognized when due through salary withholding. Employer matching contributions are recognized at the time the related participant contributions are recognized.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

MIDWEST ACOUST-A-FIBER, INC.

401(k) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements December 31, 2016 and 2015

Summary of Significant Accounting Policies (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 or 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded as soon as the participant's account is distributable.

Payment of Benefits

Benefits are recorded when paid.

Information Prepared and Certified by the Custodian (Unaudited)

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified as complete and accurate by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank (collectively, "Nationwide"), the custodian of the Plan.

	2016	2015
<i>Pooled Separate Accounts</i>	\$ 1,514,981	\$ 1,371,581
<i>Guaranteed Investment Contract</i>	5,955	7,341
<i>Notes Receivable from Participants</i>	<u>23,626</u>	<u>8,849</u>
Total	<u>\$ 1,544,562</u>	<u>\$ 1,387,771</u>

The custodian also certified the completeness and accuracy of the following related to the aforementioned assets for the years ended December 31:

	2016	2015
Net appreciation (depreciation) in fair value of investments	\$105,193	\$(27,265)
Interest income on notes receivable	591	389

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Fair Value Measurements

GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- | | |
|---------|---|
| Level 1 | Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date. |
| Level 2 | Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability. |
| Level 3 | Inputs are significant unobservable inputs for the asset or liability. |

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

<i>Pooled Separate Accounts:</i>	Valued at fair value of the underlying investments reported by Nationwide.
<i>Guaranteed Investment Contract:</i>	Valued at fair value by Nationwide by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

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

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Notes to Financial Statements
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Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's net assets at fair value as of December 31, 2016 and 2015. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,514,981	\$ -	\$ 1,514,981
Guaranteed investment contract	-	-	5,955	5,955
Total assets at fair value	\$ -	\$ 1,514,981	\$ 5,955	\$ 1,520,936

Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 1,371,581	\$ -	\$ 1,371,581
Guaranteed investment contract	-	-	7,341	7,341
Total assets at fair value	\$ -	\$ 1,371,581	\$ 7,341	\$ 1,378,922

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31:

	2016	2015
Guaranteed investment contract:		
Balance, beginning of year	\$ 7,341	\$ 5,355
Purchases	1,780	1,790
Interest income	148	196
Forfeitures	(288)	-
Benefits paid	(3,026)	-
Balance, end of year	\$ 5,955	\$ 7,341

MIDWEST ACOUST-A-FIBER, INC.

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Notes to Financial Statements

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Group Investment Contract with Insurance Company

The Plan entered into a guaranteed investment contract with Nationwide. Nationwide maintains the contributions in an unallocated fund to which it added interest at a rate of 3.20% and 2.20% for 2016 and 2015, respectively. The interest rate is reset annually. The contract does not have a maturity date and continues in force until all assets have been distributed or no further payments are due. A contract holder may request a lump sum distribution or an installment payout. The contract restricts the amount of participant-directed exchanges.

Party-in-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by Nationwide. Nationwide is the investment custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Moskal Gross Orchosky, Inc. is the record keeper for the Plan and MGO Investment Advisors, Inc. is the investment advisor to the Plan and therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to the above entities for administrative expenses amounted to \$14,246 and \$10,915 for the years ended December 31, 2016 and 2015, respectively, and have been presented as a reduction of net appreciation (depreciation) in fair value of investments on the statements of changes in net assets available for benefits.

Plan Termination

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

Tax Status

The Plan has adopted a prototype plan document, which obtained its latest prototype opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the prototype plan's IRS opinion letter and does not intend to obtain a separate determination letter for the Plan. The Plan has been amended since adopting the prototype plan document. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not 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 asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of changes within net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2015:

Net increase per the financial statements	\$ 144,145
Plus: differences in net depreciation of investments	<u>2,572</u>
Changes in net assets per Schedule H of Form 5500	<u>\$ 146,717</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the accompanying 2016 statement of net assets available for benefits.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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MIDWEST ACOUST-A-FIBER, INC. 401(k) PROFIT SHARING PLAN AND TRUST

EIN # 31-0985743

PLAN # 001

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 including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Guaranteed Investment Contract:</i>		
*	Nationwide Life Insurance Company	BOA Fixed Account	\$ 5,955
	<i>Pooled Separate Accounts:</i>		
*	Nationwide Financial Services, Inc.	Nationwide Money Market Prime Fund	217,630
*	Nationwide Financial Services, Inc.	American Funds Income Fund of America R3	190,135
*	Nationwide Financial Services, Inc.	Fidelity Advisors New Insights Fund A	110,100
*	Nationwide Financial Services, Inc.	American Funds Europacific Growth Fund R3	105,930
*	Nationwide Financial Services, Inc.	Pioneer Bond Fund A	74,083
*	Nationwide Financial Services, Inc.	Nationwide S&P 500 Index Fund Svc	71,565
*	Nationwide Financial Services, Inc.	American Funds Washington Mutual Fund R3	65,636
*	Nationwide Financial Services, Inc.	Oppenheimer Global Fund A	63,986
*	Nationwide Financial Services, Inc.	Invesco Equity and Income Fund A	63,138
*	Nationwide Financial Services, Inc.	Invesco Growth and Income Fund Class A	56,016
*	Nationwide Financial Services, Inc.	American Century Mid Cap Value Fund A	45,693
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Value Fund A	42,731
*	Nationwide Financial Services, Inc.	Natixis Gateway Fund A	37,271
*	Nationwide Financial Services, Inc.	Victory Fund for Income A	35,804
*	Nationwide Financial Services, Inc.	Victory Sycamore Established Value Fund A	33,123
*	Nationwide Financial Services, Inc.	Oppenheimer Gold & Special Minerals Fund A	31,514
*	Nationwide Financial Services, Inc.	Pioneer Select Mid Cap Growth Fund A	31,202
*	Nationwide Financial Services, Inc.	Prudential Jennison Mid Cap Growth Fund A	24,679
*	Nationwide Financial Services, Inc.	Prudential Jennison Utility Fund A	24,264
*	Nationwide Financial Services, Inc.	Allianz GI Technology Fund A	23,783
*	Nationwide Financial Services, Inc.	BlackRock Health Sciences Fund Inv A	23,494
*	Nationwide Financial Services, Inc.	JPMorgan Small Cap Equity Fund A	23,291
*	Nationwide Financial Services, Inc.	Ivy Real Estate Securities Fund Y	22,720
*	Nationwide Financial Services, Inc.	Franklin Mutual European Fund A	20,596
*	Nationwide Financial Services, Inc.	Federated MDT Small Cap Growth Fund Class A	18,934
*	Nationwide Financial Services, Inc.	Franklin Small Cap Growth Fund A	14,502
*	Nationwide Financial Services, Inc.	American Funds New World Fund R3	11,661
*	Nationwide Financial Services, Inc.	Goldman Sachs Strategic Income Fund A	11,241
*	Nationwide Financial Services, Inc.	Heartland Value Plus Fund Inv	6,200
*	Nationwide Financial Services, Inc.	Eaton Vance Government Obligations Fund A	2,907
*	Nationwide Financial Services, Inc.	American Funds Capital Income Builder Fund R3	2,584
*	Nationwide Financial Services, Inc.	Oppenheimer Senior Floating Rate Fund A	2,154
*	Nationwide Financial Services, Inc.	PIMCO Real Return Fund A	1,600
*	Nationwide Financial Services, Inc.	Wells Fargo Advantage Adjustable Rate Government Fund A	850
*	Nationwide Financial Services, Inc.	American Funds American Mutual Fund R3	795
*	Nationwide Financial Services, Inc.	Calvert Bond Fund A	673
*	Nationwide Financial Services, Inc.	Parnassus Equity Income Fund Inv	642
*	Nationwide Financial Services, Inc.	Calvert Equity Fund A	547

See Independent Auditor's Report.

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Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued) December 31, 2016

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	<i>Pooled Separate Accounts: (continued)</i>		
*	Nationwide Financial Services, Inc.	BlackRock GNMA Portfolio Investor A	255
*	Nationwide Financial Services, Inc.	Lord Abbett International Dividend Income Fund A	252
*	Nationwide Financial Services, Inc.	Franklin Templeton Global Bond Fund A	179
*	Nationwide Financial Services, Inc.	Wells Fargo Special Mid Cap Value Fund A	175
*	Nationwide Financial Services, Inc.	Calvert Small Cap Fund A	174
*	Nationwide Financial Services, Inc.	Calvert International Equity Fund A	156
*	Nationwide Financial Services, Inc.	Victory RS Small Cap Growth Fund A	103
*	Nationwide Financial Services, Inc.	PIMCO Total Return Fund A	13
*	<i>Notes Receivable From Participants</i>	Notes receivable from participants bearing interest at 4.25% to 4.50% with various maturity dates through 2020	23,626
		Total	\$ 1,544,562

* Denotes party-in-interest

See Independent Auditor's Report.