

MGC DIAGNOSTICS Corp
Form SD
May 29, 2015

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

**Form SD
Specialized Disclosure Report**

MGC Diagnostics Corporation

(Exact name of registrant as specified in its charter)

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| Minnesota (State or other jurisdiction of incorporation) | 001-13543 (Commission File Number) | 41-1579150 (IRS Employer Identification No.) |
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| 350 Oak Grove Parkway Saint Paul, Minnesota (Address of principal executive offices) | 55127-8599 (Zip Code) |
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| Wesley W. Winnekins (Name and telephone number, including area code, of the person to contact in connection with this report.) | (651) 484-4874 |
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Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2014.

Section 1 – Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

(a) MGC Diagnostics (“MGCD”) has determined that tin, gold and tantalum, which are “Conflict Minerals” as defined by Rule 13p-1 under the Securities Exchange Act of 1934 (the “Rule”), are necessary to the functionality or production of certain of its products’ components, which are contracted to be manufactured by MGCD. In 2014 MGCD did not directly manufacture products containing Conflict Minerals.

(b) As required by the Rule, MGCD conducted in good faith a reasonable country of origin inquiry regarding the Conflict Minerals that was reasonably designed to determine whether those Conflict Minerals present in MGCD products originated in the Democratic Republic of the Congo or an adjoining country (“DRC”) or arose from recycled or scrap sources. The reasonable country of origin inquiry process revealed that Conflict Minerals did not likely arise from scrap or recycled source. However, the documentation MGCD received did not include sufficiently detailed or reliable country of origin information and because of the absence of reliable contrary information, MGCD determined that these necessary Conflict Minerals may have originated in the DRC. Accordingly, MGCD undertook due diligence on the source and chain of custody of its necessary Conflict Minerals, as discussed in the attached Conflict Minerals Report.

Item 1.02 Exhibit

MGC Diagnostics Corporation’s Conflict Minerals Report is furnished as Exhibit 1.01 to this report and is also publicly available at www.mgcdiagnostics.com, under “About” in “Social Responsibility – Conflict Minerals.”

Section 2 – Exhibits

1.01 Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**MGC DIAGNOSTICS
CORPORATION**

Dated: May 29, 2015 By: /s/ Wesley W. Winnekins
Wesley W. Winnekins
Chief Financial Officer