

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 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2011 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input checked="" type="checkbox"/> a multiple-employer plan; or <input type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input checked="" type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/24/1966</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/24/1966</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>01/24/1966</u>					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>COLUMBIA MACHINE, INC.</u> <u>107 GRAND BLVD.</u> <u>P.O. BOX 8950</u> <u>VANCOUVER, WA 98668</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>91-0600653</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>360-694-1501</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>333200</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>91-0600653</u>	2c Sponsor's telephone number <u>360-694-1501</u>	2d Business code (see instructions) <u>333200</u>	
2b Employer Identification Number (EIN) <u>91-0600653</u>					
2c Sponsor's telephone number <u>360-694-1501</u>					
2d Business code (see instructions) <u>333200</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/05/2012	WINSTON ASAI
	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
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COLUMBIA MACHINE, INC. 107 GRAND BLVD. P.O. BOX 8950 VANCOUVER, WA 98668	3b Administrator's EIN 91-0600653 3c Administrator's telephone number 360-694-1501
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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
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5 Total number of participants at the beginning of the plan year	5	520
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	408
b Retired or separated participants receiving benefits.....	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	130
d Subtotal. Add lines 6a , 6b , and 6c	6d	541
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	542
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	537
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	6

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2T 3H 3F 3J

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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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) ☒ 1 **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2011 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLUMBIA MACHINE, INC.</u>	D Employer Identification Number (EIN) <u>91-0600653</u>	

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

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>06-1050034</u>	<u>93629</u>	<u>040332</u>	<u>542</u>	<u>01/01/2011</u>	<u>12/31/2011</u>

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
	<u>11707</u>

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

KMS FINANCIAL SERVICES, INC.
2001 SIXTH AVENUE
SUITE 2801
SEATTLE, WA 98121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	<u>11707</u>	<u>SERVICES TO INSURER OR PLAN</u>	<u>4</u>

(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	12392363
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. 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 ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year	7b	10649954
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c Additions: (1) Contributions deposited during the year	7c(1)	469676	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	379979	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)	5300913	

▶ **LOAN REPAYMENTS TRANSFERS IN MISCELLANEOUS IN.**

(6) Total additions	7c(6)	6150568
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d Total of balance and additions (add b and c(6))	7d	16800522
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1022665	
(2) Administration charge made by carrier	7e(2)	467	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)	3385027	

▶ **LOAN INITIATIONS TRANSFERS OUT MISCELLANEOUS OUT FORFEITURE DEBITS**

(5) Total deductions	7e(5)	4408159
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f Balance at the end of the current year (subtract e(5) from d)	7f	12392363
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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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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 c(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, item 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
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning **01/01/2011** and ending **12/31/2011**

A Name of plan COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBIA MACHINE, INC.	D Employer Identification Number (EIN) 91-0600653

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
THE PRUDENTIAL INSURANCE COMPANY OF 30 SCRANTON OFFICE PARK SCRANTON, PA 18507 22-1211670

(b) Enter name and EIN or address of person who provided you disclosure 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)

KMS FINANCIAL SERVICES, INC.

2001 SIXTH STREET
SUITE 2801
SEATTLE, WA 98121

91-0850651

(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?
33 71 16	NONE	4000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	38437	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

THE PRUDENTIAL INSURANCE COMPANY OF

30 SCRANTON OFFICE PARK
SCRANTON, PA 18507

22-1211670

(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?
37 50	NONE	4137	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

KELLEY FOY, COLUMBIA MACHINE, INC.

107 GRAND BLVD.
PO BOX 8950
VANCOUVER, WA 98661

93-0600653

(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?
56	NONE	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	175	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	14,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 01/01/2011 TO 12/31/2011 PRU GOV SEC MNY MKT D

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 01/01/2011 TO 12/31/2011: PRU JENN EQUITY OPP A

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 01/01/2011 TO 12/31/2011: PRU JEN NAT RESOURCES R

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: PRICEWATERHOUSE COOPERS LLP	b EIN: 13-4008324
c Position: ACCOUNTANTS	
d Address: 1300 SW FIFTH AVENUE SUITE 3100 PORTLAND, OR 97201	e Telephone:

Explanation: RETAINED NEW ACCOUNTANTS TO SAVE ON COSTS. THERE WERE/ARE NO DISPUTES WITH TERMINATED ACCOUNTANTS.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2011</div> This Form is Open to Public Inspection
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBIA MACHINE, INC.	D Employer Identification Number (EIN) 91-0600653	

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)	7945	10202
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	703308	845027
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(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)	39748106	35998651
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	10649954	12392363
(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	51109313	49246243

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	51109313	49246243
-----------------------------------------------------------	-----------	----------	----------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	395969	
(B) Participants	2a(1)(B)	1821307	
(C) Others (including rollovers)	2a(1)(C)	162890	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2380166

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)	42391	
(F) Other	2b(1)(F)	379979	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		422370

(2) Dividends: (A) Preferred stock	2b(2)(A)	45	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	601367	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		601412

(3) Rents	2b(3)		
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(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)		

		(a) Amount	(b) Total
2b (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)		
(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)		-2011015
c Other income.....	2c		33507
d Total income. Add all income amounts in column (b) and enter total.....	2d		1426440

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3278780	
(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)		3278780
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)	10730	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		10730
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3289510

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1863070
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: JONES & ROTH, P.C.

(2) EIN: 93-0819646

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	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?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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			

- 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)

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 section 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 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLUMBIA MACHINE, INC.</u>	D Employer Identification Number (EIN) <u>91-0600653</u>

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	<u>0</u>
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>22-1211670</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)?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> 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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.).....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**COLUMBIA MACHINE, INC. 401(k) EMPLOYEES'
RETIREMENT PLAN AND TRUST**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE**

For the Years Ended December 31, 2011 and 2010



COLUMBIA MACHINE, INC. 401(k) EMPLOYEES' RETIREMENT PLAN AND TRUST
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
For the Years Ended December 31, 2011 and 2010

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee
Columbia Machine, Inc. 401(k) Employees' Retirement Plan and Trust
Vancouver, Washington

We were engaged to audit the financial statements of Columbia Machine, Inc. 401(k) Employees' Retirement Plan and Trust as of and for the year ended December 31, 2011, and the supplemental schedule as of December 31, 2011, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the Plan as of and for the year ended December 31, 2010, were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Prudential Trust Company, the trustee of the Plan. Their report, dated September 14, 2011, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the year ended December 31, 2011, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2011 financial statements and supplemental schedule that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2011 financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the 2011 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Jones & Roth P.C.

Jones & Roth, P.C.
Hillsboro, Oregon
September 14, 2012

The Right People Beside You.

CPAs & Business Advisors
Retirement Plan Services
Financial Advisors

> jr CPA.com

BEND 300 SW Columbia Street
Suite 201
Bend, OR 97702
phone (541) 382-3590
fax (541) 382-3587

EUGENE 432 West 11th Avenue
Eugene, OR 97401
phone (541) 687-2320
fax (541) 485-0960

HILLSBORO 5635 NE Elam Young Pkwy.
Suite 100
Hillsboro, OR 97124
phone (503) 648-0521
fax (503) 648-2692

FINANCIAL STATEMENTS

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Investments, at fair value		
Registered investment companies	\$ 35,998,651	\$ 39,748,106
Funds held in insurance company general account (unallocated contract)	<u>12,392,363</u>	<u>10,649,954</u>
Total investments, at fair value	<u>48,391,014</u>	<u>50,398,060</u>
Receivables		
Notes receivable from participants	845,027	703,308
Employer contribution receivable	<u>10,202</u>	<u>7,945</u>
Total receivables	<u>855,229</u>	<u>711,253</u>
Net assets available for benefits	<u><u>\$ 49,246,243</u></u>	<u><u>\$ 51,109,313</u></u>

The accompanying notes are an integral part of these statements.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Additions to net assets attributed to		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (2,011,015)	\$ 4,209,330
Interest on funds held in insurance company general account	379,979	335,907
Dividends	601,412	503,240
Other	<u>33,507</u>	<u>-</u>
Total investment income (loss)	<u>(996,117)</u>	<u>5,048,477</u>
Interest on notes receivable from participants	<u>42,391</u>	<u>47,287</u>
Contributions:		
Participant contributions	1,821,307	1,645,983
Employer contributions	395,969	223,238
Rollover contributions	<u>162,890</u>	<u>50,389</u>
Total contributions	<u>2,380,166</u>	<u>1,919,610</u>
Total additions	<u>1,426,440</u>	<u>7,015,374</u>
Deductions from net assets attributed to		
Benefits paid to participants	(3,278,780)	(2,476,488)
Administrative expenses	<u>(10,730)</u>	<u>(20,001)</u>
Total deductions	<u>(3,289,510)</u>	<u>(2,496,489)</u>
Net increase (decrease) in net assets available for benefits	(1,863,070)	4,518,885
Net assets available for benefits, beginning of year	<u>51,109,313</u>	<u>46,590,428</u>
Net assets available for benefits, end of year	<u>\$ 49,246,243</u>	<u>\$ 51,109,313</u>

The accompanying notes are an integral part of these statements.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. Plan Description

The following description of the Columbia Machine, Inc. 401(K) Employees' Retirement Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Columbia Machine, Inc. and Columbia/Okura LLC (the Employers). Columbia/Okura LLC is a joint venture, limited liability corporation formed by Columbia Machine, Inc. and Okura USA, Inc. The Plan was established to provide retirement benefits to the employees and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Prudential Trust Company (Prudential) is the Plan's trustee and record keeper.

Eligibility

Employees of the Employers are eligible to participate in the Plan if they satisfy all of the following: (a) completed six months of service and receive compensation from the Employers; (b) are not a nonresident alien who receives no earned income from the Employers, which constitutes income from sources in the United States; (c) are not included in a collective bargaining unit; (d) are not temporary employees or employees who are hired on contract for a special project; and (e) are not an employee of an employer that is a member of a controlled group or affiliate service group of the Employers.

Contributions

Participants may elect to contribute up to 100 percent of their pre-tax eligible compensation as defined in the Plan up to the maximum allowable limitations under the Internal Revenue Code (IRC). 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 benefit or defined contribution plans. The Employers have the discretion to make contributions to the Plan. The Employers make two types of contributions - an employer match which is subject to vesting and a profit sharing contribution which is not subject to vesting. Both contribution types are discretionary. In May 2009, the Employers suspended both contributions to the Plan. Effective June 1, 2010, the Employer re-established the employer match of the participants' elected salary deferral at a rate of 50 percent of the first 4 percent of salary deferred. Participants direct the investment of their contributions and the Employer contributions into various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Employers' contributions, and an allocation of Plan earnings and forfeitures, less administrative expenses, as defined by the Plan. Allocations are based on participant earnings or account balances as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. Plan Description, continued

Vesting

Participants are vested immediately in their own contributions and the Employers' matching contributions and related earnings. Vesting in the Employers' additional discretionary defined contributions other than matching contributions and related earnings is based on years of service. Effective January 1, 2007, the discretionary contribution vests at a rate of 20 percent per year commencing after the second year of service and becomes fully vested after six years of service, when the employee attains the normal retirement age, upon death, or upon total and permanent disability.

Prior to the amendment, the Employers' additional discretionary defined contributions vested at a rate of 20 percent per year commencing after the third year of service and became fully vested after seven years of service, when the employee attained the normal retirement age, upon death, or upon total and permanent disability.

Forfeitures

If a participant terminates before becoming fully vested, the unvested portion of his or her account is forfeited. Forfeited accounts totaled \$6,835 and \$59,410 in 2011 and 2010, respectively. For the years ended December 31, 2011 and 2010, \$24,593 and \$44,089, respectively, of forfeited amounts were allocated to the remaining participants based on a ratio of the participant's compensation to the total compensation of all active participants as of the last day of the year.

Notes Receivable from Participants

The Plan allows a participant to borrow from his or her account a minimum of \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account or \$50,000. Loan terms are variable at the discretion of the Plan Administrator. 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. Principal and interest are paid ratably through payroll deductions and loan periods range from 1 to 5 years. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Upon termination of service, the participant (or his or her beneficiary) may elect to receive any amount to which the participant is entitled, either by a lump-sum payment or by annual or more frequent installments over a certain period. If the distribution is to be made by periodic payments, the aggregate amount of the participant's account must either be segregated in a qualified account or used to purchase a nontransferable annuity contract for such payments. The period over which the payments are to be made shall not extend beyond the participant's life expectancy or the life expectancy of the participant and his or her designated beneficiary.

Plan Termination

Although they have not expressed any intent to do so, the Employers have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their Employer contributions.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. Plan Description, continued

Plan Termination, continued

The Employers reduced their workforce in 2009 as a cost-cutting measure in the difficult economic times. The reductions met the ERISA threshold to constitute a partial Plan termination. Consequently, all participants who were terminated in 2009 have had their nonvested benefits restored. As of December 31, 2011 and 2010, \$137,541 and \$126,122, respectively, has been restored. The Plan used unallocated forfeitures to restore the accounts.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period. Actual results could differ from those estimates under different assumptions or conditions.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 8 for discussion of fair value measurements. Investments in registered companies are stated at net asset value based upon the market value of the underlying securities, as determined or provided by Prudential.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (PRIAC). The Plan's interest in the investment contract is recorded at fair value (equivalent to contract value), which is the principal invested in the contract, plus earnings, less participant withdrawals and administrative expenses.

Purchases and sales of investments are recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. In the statements of changes in net assets available for benefits, the Plan presents the net appreciation or depreciation in the fair value of its investments, which consists of realized gains or losses and unrealized appreciation or depreciation on those investments.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Benefits Payable

Benefits are recorded when paid. Accordingly, benefits payable to persons who have elected to withdraw from the Plan but have not yet been paid have not been accrued. At December 31, 2011 and 2010, there were no amounts payable to participants.

Expenses

All administrative and investment management expenses of the Plan are paid by the Plan and allocated to all participants, except for transactional charges such as loan fees, which are paid by the particular participants involved.

Risks and Uncertainties

The Plan invests in various investment securities which are exposed to various risks, such as interest rate, market, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of 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 statements of net assets available for benefits and the statements of changes in net assets available for benefits. Market values of investments may decline for a number of reasons, including changes in prevailing market interest rates, increases in defaults, and credit rating downgrades. The fair value assigned to the investments by the Plan is based upon available information believed to be reliable, which may be affected by conditions in the financial markets. The Plan may not be able to sell its investments when it desires to do so or to realize what it perceives to be its fair value in the event of a sale.

Reclassifications

Certain balances in the prior year financial statements have been reclassified to conform to the presentation used in the current year, none of which affected previously reported net assets or change in net assets.

3. Investments

The following presents investments that represent 5 percent or more of the Plan's net assets as of December 31, 2011:

Registered investment companies:

Growth Fund of America	\$ 5,585,402
PIMCO Total Return Fund	4,966,416
Dodge & Cox Stock Fund	4,358,956
Europacific Growth Fund	3,742,452
T Rowe Price Mid Cap Growth Fund	3,250,375
Funds held in insurance company general account (unallocated contract)	12,392,363

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

3. Investments, continued

The following presents investments that represent 5 percent or more of the Plan's net assets as of December 31, 2010:

Registered investment companies:

Growth Fund of America	\$ 7,611,676
PIMCO Total Return Fund	5,636,396
Dodge & Cox Stock Fund	5,357,378
Europacific Growth Fund	4,360,132
T Rowe Price Mid Cap Growth Fund	3,818,384
Funds held in insurance company general account (unallocated contract)	10,649,954

The following table outlines the Plan's investment appreciation (depreciation) (including gains and losses on investments bought and sold as well as held during the year) for the years ended December 31:

	<u>2011</u>	<u>2010</u>
Registered investment companies	<u>\$ (2,011,015)</u>	<u>\$ 4,209,330</u>

4. Investment Contract with Insurance Company

During 2008, the Plan entered into a benefit-responsive investment contract with PRIAC. PRIAC maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at fair value as reported to the Plan by PRIAC. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the investment contract is fully benefit-responsive, the contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. PRIAC maintains reserves as required by insurance regulations. The contract value of the investment contract at December 31, 2011 and 2010, was \$12,392,363 and \$10,649,954, respectively. As of December 31, 2011 and 2010, the fair value equaled the contract value of the investment contract. The crediting interest rate is based on a formula agreed upon with the issuer.

PRIAC sets the declared interest rate on a semi-annual basis effective every January 1 and July 1 and that rate is guaranteed for six months. The minimum interest rate shall be greater than or equal to 1.5 percent.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

4. Investment Contract with Insurance Company, continued

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe any events which would limit the Plan's ability to transact at contract value with participants are probable to occur.

PRIAC may terminate the investment contract with 90 days' advance notice.

	<u>2011</u>	<u>2010</u>
Average yield:		
Based on actual earnings	3.30%	3.55%
Based on interest rate credited to participants	3.30%	3.55%

5. Plan Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated July 8, 2010, that the Plan is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe the Plan is qualified and not subject to tax.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the 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, 2011, 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 in the United States of America; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2008.

6. Party in Interest Transactions

The Plan's investments represent funds invested in or maintained by Prudential. Prudential is the trustee of the Plan's assets and therefore these investments represent exempt, party in interest transactions.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

7. Information Certified by the Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information and the information in the supplemental schedule was certified by the trustee and was not subjected to any auditing procedures performed by the Plan's independent auditor:

	2011	2010
Investments at fair value:		
Registered investment companies	\$ 35,998,651	\$ 39,748,106
Funds held in insurance company general account	12,392,263	10,649,954
Notes receivable from participants	845,027	703,308
Investment income:		
Net appreciation (depreciation) in fair value of investments	(2,011,015)	4,209,330
Interest on funds held in insurance company general account	379,979	335,907
Dividends	601,412	503,240
Other	33,507	-
Interest on notes receivable from participants	42,391	47,287

8. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures* (formerly FASB Statement No. 157), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under professional standards are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

8. Fair Value Measurements, continued

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Funds held in insurance general account: Valued at contract value which represents invested principal, plus earnings, less participant withdrawals and administrative expenses.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Large cap funds	\$ 15,525,543	\$ -	\$ -	\$ 15,525,543
Balanced funds	1,356,600	-	-	1,356,600
International funds	7,917,716	-	-	7,917,716
Small/mid cap funds	8,312,158	-	-	8,312,158
Fixed income funds	2,712,447	-	-	2,712,447
Emerging markets funds	174,187	-	-	174,187
Funds held in insurance general account (unallocated contract)	-	-	12,392,363	12,392,363
Total investments at fair value	<u>\$ 35,998,651</u>	<u>\$ -</u>	<u>\$ 12,392,363</u>	<u>\$ 48,391,014</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Large cap funds	\$ 20,432,544	\$ -	\$ -	\$ 20,432,544
Balanced funds	988,278	-	-	988,278
International funds	7,887,121	-	-	7,887,121
Small/mid cap funds	7,901,610	-	-	7,901,610
Fixed income funds	2,538,553	-	-	2,538,553
Funds held in insurance general account (unallocated contract)	-	-	10,649,954	10,649,954
Total investments at fair value	<u>\$ 39,748,106</u>	<u>\$ -</u>	<u>\$ 10,649,954</u>	<u>\$ 50,398,060</u>

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

8. Fair Value Measurements, continued

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2011:

	Funds Held in Insurance Company General Account (Unallocated Contract)
Balance, beginning of year	\$ 10,649,954
Interest	384,669
Purchases	468,756
Sales	(91,736)
Issuances	1,981,185
Settlements	<u>(1,000,365)</u>
Balance, end of year	<u><u>\$ 12,392,363</u></u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2010:

	Funds Held in Insurance Company General Account (Unallocated Contract)
Balance, beginning of year	\$ 9,374,611
Interest	335,907
Purchases, sales, issuances, and settlements, net	<u>939,436</u>
Balance, end of year	<u><u>\$ 10,649,954</u></u>

9. Subsequent Events

Management evaluates events and transactions that occur after the statement of net assets available for benefits date as potential subsequent events. Management has performed this evaluation through the date of the independent auditor's report.

SUPPLEMENTAL SCHEDULE

COLUMBIA MACHINE, INC. 401(K) EMPLOYEES' RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES - SCHEDULE H, LINE 4i
December 31, 2011

Employer Identification Number: 06-1050034

Plan Number: 105627

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Growth Fund of America	Registered investment company	**	\$ 5,585,402
	PIMCO Total Return Fund	Registered investment company	**	4,966,416
	Dodge & Cox Stock Fund	Registered investment company	**	3,742,452
	Europacific Growth Fund	Registered investment company	**	4,358,956
	T Rowe Price Mid Cap Growth Fund	Registered investment company	**	3,250,375
	Capital World Growth and Income Fund	Registered investment company	**	1,890,732
	American Balanced Fund	Registered investment company	**	1,710,597
	Alliance Bernstein Small/Mid Cap Value Fund	Registered investment company	**	1,477,930
	Templeton Foreign Fund	Registered investment company	**	2,325,697
	American Cap Income Build Fund	Registered investment company	**	1,081,062
	Vanguard Inter Term Treasury	Registered investment company	**	1,390,118
*	Pru Jenn Natural Resources	Registered investment company	**	968,377
	Neu Ber Strategic Inc Class A	Registered investment company	**	1,170,098
*	Prudential Stock Index Fund	Registered investment company	**	1,082,882
	T Rowe Price Small Cap Stock Fund	Registered investment company	**	273,718
	Highmark US Govt Money Mkt Reinv	Registered investment company	**	308,385
	Oppenheimer Dev Markets	Registered investment company	**	148,494
	PIMCO Emerging Local Bond Fund A	Registered investment company	**	25,693
*	Jennison Equity Opportunity Fund	Registered investment company	**	241,267
*	Funds held in insurance general account (unallocated contract)	Guaranteed return 3.55%	**	12,392,363
	Participant Loans	6.00% - 10.25%, maturities ranging from 2011-2014	**	845,027
				<u>\$ 49,236,041</u>

* This asset is managed by the trustee of the Plan and therefore is a party in interest as defined by ERISA.

** Cost information may be omitted with respect to participant-directed transactions under an individual account plan.

Line i

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost ⁽¹⁾	(e) Current Value
	Growth Fund of America	Registered investment companies	194,410 shares	\$ 5,585,402
	Dodge & Cox Stock Fund	Registered investment companies	36,821 shares	3,742,452
	Europacific Growth Fund	Registered investment companies	123,975 shares	4,358,956
	T Rowe Price Mid Cap Growth Fund	Registered investment companies	62,846 shares	3,250,375
	Capital World Growth and Income Fund	Registered investment companies	58,865 shares	1,890,732
	American Balanced Fund	Registered investment companies	93,937 shares	1,710,597
	Alliance Bernstein Small/Mid Cap Value Fund	Registered investment companies	97,041 shares	1,477,930
	Neu Ber Strategic Inc Class A	Registered investment companies	107,744 shares	1,170,098
	Vanguard Inter Term Treasury	Registered investment companies	118,814 shares	1,390,118
	PIMCO Total Return Fund	Registered investment companies	456,892 shares	4,966,416
*	PIMCO Emerging Local Bond Fund A	Registered investment companies	2,556 shares	25,693
	Jennison Equity Opportunity Fund	Registered investment companies	17,740 shares	241,267
	Highmark US Govt Money Mkt Reinv	Registered investment companies	308,385 shares	308,385
*	Oppenheimer Dev Markets	Registered investment companies	5,126 shares	148,494
	Prudential Stock Index Fund	Registered investment companies	39,107 shares	1,082,882
	T Rowe Price Small Cap Stock Fund	Registered investment companies	8,818 shares	273,718
*	Templeton Foreign Fund	Registered investment companies	398,919 shares	2,325,697
	Pru Jenn Natural Resources	Registered investment companies	21,029 shares	968,377
	American Cap Income Build Fund	Registered investment companies	21,964 shares	1,081,062
				<u>35,998,651</u>
	Fund held in insurance general account (unallocated contract)	Guaranteed return 1.5%	426,922 shares	12,392,363
*	Participant loans	6.00% to 10.25%, maturities ranging from 2011-2014		<u>845,027</u>
				<u>\$ 49,236,041</u>

⁽¹⁾ Cost information has been omitted for participant directed assets.
 * Party-in-interest.