

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). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2011
		This Form is Open to Public Inspection

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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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 LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td><u>007</u></td> </tr> <tr> <td>1c Effective date of plan</td> <td><u>04/01/1957</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>007</u>	1c Effective date of plan	<u>04/01/1957</u>		
1b Three-digit plan number (PN) ►	<u>007</u>						
1c Effective date of plan	<u>04/01/1957</u>						
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) LINCOLN INDUSTRIAL CORPORATION 1 LINCOLN WAY ST LOUIS, MO 63120-1508	<table border="1"> <tr> <td>2b Employer Identification Number (EIN)</td> <td><u>52-2361769</u></td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td><u>314-679-4200</u></td> </tr> <tr> <td>2d Business code (see instructions)</td> <td><u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN)	<u>52-2361769</u>	2c Sponsor's telephone number	<u>314-679-4200</u>	2d Business code (see instructions)	<u>339900</u>
2b Employer Identification Number (EIN)	<u>52-2361769</u>						
2c Sponsor's telephone number	<u>314-679-4200</u>						
2d Business code (see instructions)	<u>339900</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>10/09/2012</u>	<u>PHILIP J CERNUTO</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

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") LINCOLN INDUSTRIAL CORPORATION 1 LINCOLN WAY ST LOUIS, MO 63120-1508	3b Administrator's EIN 52-2361769 3c Administrator's telephone number 314-679-4200
---	---

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	742
---	----------	-----

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	224
b Retired or separated participants receiving benefits.....	6b	307
c Other retired or separated participants entitled to future benefits.....	6c	122
d Subtotal. Add lines 6a , 6b , and 6c	6d	653
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	75
f Total. Add lines 6d and 6e	6f	728
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
--	----------	--

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1G 3H

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)

(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>
2	Assets:
a	Market value 2a <u>30016198</u>
b	Actuarial value 2b <u>27690865</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>376</u> <u>18287339</u>
b	For terminated vested participants 3b <u>131</u> <u>3060704</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>725725</u>
(2)	Vested benefits 3c(2) <u>16431637</u>
(3)	Total active 3c(3) <u>235</u> <u>17157362</u>
d	Total 3d <u>742</u> <u>38505405</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.21 %</u>
6	Target normal cost 6 <u>524173</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>09/28/2012</u>
Signature of actuary	Date
<u>KELLY B. LAPPIN, E.A., M.A.A.A.</u>	<u>11-06822</u>
Type or print name of actuary	Most recent enrollment number
<u>DIVERSIFIED</u>	<u>508-903-6014</u>
Firm name	Telephone number (including area code)
<u>24 PRIME PARK WAY, SUITE 400</u> <u>NATICK, MA 07160-1528</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>13.10</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.55</u> % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance.....		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	71.91 %
15	Adjusted funding target attainment percentage.....	15	71.91 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	76.95 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	433535	0			
07/13/2011	433535	0			
10/14/2011	433535	0			
01/13/2012	433535	0			
09/13/2012	3587945	0			
			Totals ▶	18(b)	5322085
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 4905478
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 3.78%	2nd segment: 6.31%	3rd segment: 6.57%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	524173	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	10814540	1965677	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	2489850	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	2489850	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4905478	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2415628	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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 <u>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>

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
DIVERSIFIED RETIREMENT CORPORATION

13-3689044

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

(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

(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

(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)

DIVERSIFIED RETIREMENT CORPORATION

13-3689044

(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?
11 12 15 28 38 50 59 61 62 63 64	RECORDKEEPER	95561	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LOCKTON FINANCIAL ADVISORS, LLC

PO BOX 878188
KANSAS CITY, MO 64187

(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?
16	BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	37756	Yes ☐ No ☒

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

NATIONAL FINANCIAL SERVICES

04-3523567

(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	SECURITIES BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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
LOCKTON FINANCIAL ADVISORS, LLC	16	37756
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
DIVERSIFIED RETIREMENT CORPORATION 13-3689044	COMMISSIONS	
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
DIVERSIFIED RETIREMENT CORPORATION	12 15 28 37 38 50 54 59 61 62 63 64 65	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
AMERICAN FUNDS 5300 ROBIN HOOD ROAD NORFOLK, VA 23513	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
DIVERSIFIED RETIREMENT CORPORATION	12 15 28 37 38 50 54 59 61 62 63 64 65	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
FIDELITY 100 CROSBY PARKWAY COVINGTON, KY 41015	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	

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
DIVERSIFIED RETIREMENT CORPORATION	12 15 28 37 38 50 54 59 61 62 63 64 65	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.
COLUMBIA 245 SUMMER STREET FLOOR 3 BOSTON, MA 02210	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DIVERSIFIED RETIREMENT CORPORATION	12 15 28 37 38 50 54 59 61 62 63 64 65	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.
NUVEEN 333 W. WACKER DR. CHICAGO, IL 60606	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DIVERSIFIED RETIREMENT CORPORATION	12 15 28 37 38 50 54 59 61 62 63 64 65	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.
LAZARD 30 ROCKEFELLER PLAZA 57TH FLOOR NEW YORK, NY 10112	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

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
NATIONAL FINANCIAL SERVICES	33	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN FUNDS 5300 ROBIN HOOD ROAD NORFOLK, VA 23513	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2		
NATIONAL FINANCIAL SERVICES	33	0
(d) Enter name and EIN (address) of source of indirect compensation		
FIDELITY 100 CROSBY PARKWAY COVINGTON, KY 41015	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2		
NATIONAL FINANCIAL SERVICES	33	0
(d) Enter name and EIN (address) of source of indirect compensation		
COLUMBIA 245 SUMMER STREET FLOOR 3 BOSTON, MA 02210	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	

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
NATIONAL FINANCIAL SERVICES	33	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.	
NUVEEN 333 W. WACKER DR. CHICAGO, IL 60606	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	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.	
LAZARD 30 ROCKEFELLER PLAZA 57TH FLOOR NEW YORK, NY 10112	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <hr/> 2011 <hr/> 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 LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN	B Three-digit plan number (PN)	► 007
--	---------------------------------------	-------

C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LINCOLN INDUSTRIAL CORPORATION	D Employer Identification Number (EIN) 52-2361769
--	---

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:	DIVERSIFIED COLLECTIVE TRUST FUNDS
--	------------------------------------

b Name of sponsor of entity listed in (a):	DIVERSIFIED RETIREMENT CORPORATION
---	------------------------------------

c EIN-PN	13-3689044-001	d Entity code	C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	24480835
-----------------	----------------	----------------------	---	---	----------

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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) <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 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN) ►	<u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash	1a			
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	1297693		1345254
(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)			
(9) Value of interest in common/collective trusts.....	1c(9)	23179483		24480835
(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)	5587659		5334579
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)			
(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	30064835	31160668

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	30064835	31160668
---	-----------	----------	----------

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)	2645859	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2645859
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(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)	19198	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		19198
(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)		

		(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)		820650
(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)		-269643
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3216064

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1928825	
(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)		1928825
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)	56000	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	135406	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		191406
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2120231

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1095833
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: LOPATA, FLEGEL & COMPANY, LLP

(2) EIN: 43-1552002

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		25000000
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.).....			
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)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2011</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN		B Three-digit plan number (PN) ► 007
C Plan sponsor's name as shown on line 2a of Form 5500 LINCOLN INDUSTRIAL CORPORATION		D Employer Identification Number (EIN) 52-2361769
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-3689044		
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 0
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 and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2011 v.012611		

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): _____



**LINCOLN INDUSTRIAL CORPORATION
OMNIBUS PLAN**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

DECEMBER 31, 2011 AND 2010

TABLE OF CONTENTS

	<u>PAGE</u>
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS	3
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS	4
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	5
STATEMENTS OF ACCUMULATED PLAN BENEFITS	6
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTAL INFORMATION *	
SCHEDULE OF ASSETS HELD AT END OF YEAR	17
SCHEDULE OF REPORTABLE TRANSACTIONS	18

* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Accountants and Management Consultants

600 Mason Ridge Center Drive
Suite 100
St. Louis, Missouri 63141
314-514-8881
314-514-8872 Fax

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Plan Administrator
Lincoln Industrial Corporation Omnibus Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Lincoln Industrial Corporation Omnibus Plan as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended, the statements of accumulated plan benefits as of January 1, 2011 and 2010, the related statements of changes in accumulated plan benefits for the years ended January 1, 2011 and 2010, and the supplemental schedules of (1) Schedule H, line 4i-Schedule of Assets Held (at End of Year) as of December 31, 2011, and (2) Schedule H, line 4j-Schedule of Reportable Transactions for the year ended December 31, 2011. These financial statements and the supplemental schedules are the responsibility of the Plan's management.

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 F, which was certified by State Street Bank and Trust Company (State Street), custodian for the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2011 and 2010 and for the years then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

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

St. Louis, Missouri
September 10, 2012

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Net Assets Available for Plan Benefits

December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Investments, at fair value (Note C):		
Collective trust accounts	\$ 24,480,835	\$ 23,179,483
Mutual fund accounts	5,334,579	5,587,659
Total investments	29,815,414	28,767,142
Employer contributions receivable	1,345,254	1,297,693
Net assets available for plan benefits	<u>\$ 31,160,668</u>	<u>\$ 30,064,835</u>

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Changes in Net Assets Available For Plan Benefits

Years ended December 31, 2011 and 2010

	2011	2010
Additions to net assets attributed to:		
Net appreciation in fair value of investments	\$ 551,007	\$ 3,375,256
Dividends	19,198	36,578
Employer contributions	2,645,859	1,878,712
Total additions	3,216,064	5,290,546
Deductions from net assets attributed to:		
Benefits paid directly to participants	1,928,825	1,803,470
Administrative expenses (Note A)	191,406	191,660
Total deductions	2,120,231	1,995,130
Net increase	1,095,833	3,295,416
Net assets available for plan benefits -		
Beginning of year	30,064,835	26,769,419
Net assets available for plan benefits -		
End of year	\$ 31,160,668	\$ 30,064,835

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Accumulated Plan Benefits

As of January 1, 2011 and 2010

	2011	2010
Actuarial present value of accumulated plan benefits (Note B)		
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 16,444,094	\$ 15,103,069
Other participants	16,979,221	17,337,630
	<u>33,423,315</u>	<u>32,440,699</u>
Nonvested benefits	650,117	722,007
Actuarial present value of accumulated plan benefits	<u><u>\$ 34,073,432</u></u>	<u><u>\$ 33,162,706</u></u>

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Changes in Accumulated Plan Benefits

Years ended January 1, 2011 and 2010

	2011	2010
Actuarial present value of accumulated plan benefits - beginning of year	\$ 33,162,706	\$ 28,641,454
Increase (decrease) during the year attributable to:		
Plan amendment (Note J)	165,190	413,177
Change in actuarial assumptions (Note B4)	63,977	2,427,784
Increase for interest due to reduction in the discount period	2,420,795	2,227,997
Benefits accumulated and actuarial experience	64,234	1,066,315
Benefits paid	(1,803,470)	(1,614,021)
Net increase	910,726	4,521,252
Actuarial present value of accumulated plan benefits - end of year	\$ 34,073,432	\$ 33,162,706

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE A – DESCRIPTION OF THE PLAN

The following description of the Lincoln Industrial Corporation Omnibus Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

The Plan is a defined benefit plan maintained by Lincoln Industrial Corporation (the "Company") as Plan Sponsor. The Plan was restated on January 1, 2008 and last amended May 1, 2010. The Plan is a pension plan covering employees who are members of a unit covered by a collective bargaining agreement, who have one year of service and have attained age 21. Employees are members of the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, Unit Local No. 691 (UAW), the International Association of Machinists and Aerospace Workers, District No. 9 (IAM) or salaried employees of Lincoln Industrial Corporation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Lincoln Industrial Corporation Pension Plan was merged into the Lincoln Industrial Bargaining Unit Employees Pension Plan (Bargaining Plan) effective December 31, 2001. The Bargaining Plan is the surviving plan and was renamed the Lincoln Industrial Corporation Omnibus Plan. Benefit accruals, average compensation, and participation with respect to salaried participants as of December 31, 2001 were frozen in years prior to the merger and will remain frozen under the Plan.

Effective June 3, 2006, under an amendment the Plan was frozen with respect to new UAW participants. After June 3, 2006, the Plan does not allow any new UAW employee or any inactive UAW participant to become an active participant in the Plan. Active participants' monthly accrued benefit will not be less than the amount of monthly retirement benefit accrued under the Plan as of the day before June 3, 2006 and continue to accrue service in the Plan.

Effective May 5, 2007, under an amendment and restatement, the Plan was frozen with respect to new IAM participants. After May 5, 2007, the Plan does not allow any new IAM employee to become an active participant in the Plan. Active participants' monthly accrued benefit will not be less than the amount of monthly retirement benefit accrued under the Plan as of the day before May 5, 2007 and continue to accrue service in the Plan.

2. Contributions and Funding Policy

The Company contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. No contributions are made by member employees.

Contributions by the Company are designed to fund the Plan's current service costs on a current basis. The yield on investments serves to reduce future contributions that would otherwise be required to provide for the defined level of benefits under the Plan.

The actuarial funding method, as prescribed by the Pension Protection Act of 2006, is the Unit Credit Method. The target normal cost is the actuarial present value of the difference between the current and next year accrued benefit. The funding target is the actuarial present value of the accrued benefit. There were required employer contributions receivable of \$1,345,254 and \$1,297,693 at December 31, 2011 and 2010, respectively.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE A – DESCRIPTION OF THE PLAN (CONTINUED)

3. Retirement Benefits

Active participants may elect to retire at their normal retirement date (age 65) and receive benefits to which they are entitled. The Plan permits early retirement, with reduced benefits, for participants who have completed ten or more years of service and attained age 60 for UAW employees and 55 for IAM employees. The accrued benefit consists of the product of: (i) number of years of credited service and (ii) benefit rate based on retirement date, as defined in the Plan.

4. Vesting

A participant becomes vested in his accrued benefit after completing five years of service. Years of service are the number of whole and fractional years included in a period of service, as described in the Plan. A participant shall be fully vested upon attaining normal retirement age.

5. Death and Disability Benefits

If an active employee dies before retirement date, the Plan provides for the participant's spouse to receive payments in the form of a joint and survivor annuity as described in the Plan. A participant with ten years of vesting service who becomes totally and permanently disabled prior to attaining normal retirement age shall be eligible to receive disability benefits as described in the Plan. Upon attaining early or normal retirement age, the disabled participant may elect to receive the applicable retirement benefit in lieu of the disability benefit.

6. Administrative Expenses

Administrative fees of the Plan are paid primarily from the assets of the Plan.

7. Administration

Diversified Investment Advisors is the Plan's contract administrator. All assets of the Plan are held by the custodian (State Street Bank and Trust) described in Note C.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies which significantly affect the financial statements are summarized as follows:

1. Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis.

2. 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, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Valuation of Investments and Income Recognition

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. See Note I for a discussion of fair value measurements.

Investment income is recorded as earned. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

4. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, which, under provisions of the Plan, are attributable to service rendered by employees. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the employees' credited years of service and benefit level in the Plan at retirement age. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to employee services rendered through the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

The significant assumptions underlying the actuarial computations as of January 1, 2011 and January 1, 2010 are as follows:

Interest:	Investment return: 7.50%
Target liability:	2011: Segment rates based on September rates preceding the valuation date 2010: Segment rates based on January rates
Mortality Basis:	2011 Static Mortality Table at January 1, 2011 2010 Static Mortality Table at January 1, 2010
Retirement:	Active IAM and UAW participants are assumed to retire at age 62 or completion of 10 years of service, if later. Active salaried participants are assumed to retire at age 65. Terminated vested participants are assumed to retire at age 65.
Marital Assumption:	It has been assumed that 85% of all active participants are married. Husbands are assumed to be three years older than their wives.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Payment of Benefits

Benefit payments to participants are recorded upon distribution.

6. Subsequent Events

The Plan Sponsor has evaluated subsequent events through September 10, 2012, which is the date the financial statements were available to be issued.

NOTE C – INVESTMENTS

Diversified Investment Advisors (Diversified) is the investment contract administrator. The Plan's assets are held on behalf of Diversified by State Street Bank and Trust (State Street). The investments in the collective trust and mutual fund accounts are credited with a share of the income or loss recognized for the underlying assets of the accounts selected.

Financial information related to the assets and earnings from the investment contract is included in the accompanying financial statements and is based on information provided by Diversified. This information, which has not been audited by the Plan's independent auditors, has been certified to as complete and accurate by State Street and is summarized below:

	<u>2011</u>	<u>2010</u>
<u>Collective Trust Accounts</u>		
Diversified Core Bond Fund	\$ 11,551,946 *	\$ 10,403,798 *
Diversified Inflation-Protected Securities Fund	980,933	874,767
Diversified High Yield Bond Fund	622,329	593,210
Diversified Large Value Fund	2,733,890 *	2,676,349 *
Diversified Stock Index Fund	3,698,652 *	3,635,317 *
Diversified International Equity Fund	2,164,628 *	2,504,975 *
Diversified Real Estate Fund	2,728,457 *	2,491,067 *
	<u>24,480,835</u>	<u>23,179,483</u>
<u>Mutual Funds</u>		
American Funds Growth Fund of America	-	3,666,777 *
Columbia Small Cap Value Fund	578,539	592,748
Fidelity Contrafund	3,536,778 *	-
Lazard Emerging Markets Fund	424,393	517,494
Nuveen Small Cap Select Fund	794,869	810,640
	<u>5,334,579</u>	<u>5,587,659</u>
Total Investments	<u>\$ 29,815,414</u>	<u>\$ 28,767,142</u>

*Investment represents 5% or more of the Plan's net assets at December 31, 2011 and 2010, respectively.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE C – INVESTMENTS (CONTINUED)

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$551,007 and \$3,375,256, respectively.

NOTE D – TAX STATUS

The Plan obtained its latest determination letter dated November 30, 2010, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. 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.

NOTE E – PLAN TERMINATION

In the event the Plan terminates, the accrued benefits of each participant shall become nonforfeitable to the extent then funded and the net assets of the Plan will be allocated, as prescribed by the terms and provisions of the Plan in accordance with ERISA and its related regulations, generally to provide the following benefits in the order indicated subject to the prior approval of the Internal Revenue Service and the Pension Benefit Guaranty Corporation (PBGC):

First: To pay the participant's own contributions under any prior plan.

Second: To provide benefits payable as annuities to retired participants or their beneficiaries to whom benefits were being paid or to those eligible to be paid (as a straight-life annuity under the Plan) as of the beginning of the three-year period ending on the termination date of the Plan. Benefits will be based on the provisions of the Plan (as in effect during the five years prior to the termination date of the Plan) under which benefit would be the least.

Third: To distribute other vested benefits guaranteed by the PBGC up to the applicable limitations described below.

Fourth: All other vested benefits not guaranteed by the PBGC.

Fifth: All other benefits.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE E – PLAN TERMINATION (CONTINUED)

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

NOTE F – INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

As permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has accepted the certification of State Street Bank and Trust (State Street) as to the accuracy and completeness of the investment information included in the accompanying financial statements and supplemental schedules; and instructed the Plan's independent accountants not to perform any auditing procedures with respect to such information. Accordingly, the following information was certified by State Street as of December 31, 2011 and 2010, and for the year ended December 31, 2011. The following information was not subject to any auditing procedures, except for comparing such information with the related information contained in the accompanying financial statements and supplemental schedules:

- Investments at fair value as of December 31, 2011 and 2010, which are included in the Statement of Net Assets Available for Plan Benefits.
- Investment income and net appreciation in fair value of investments for the year ended December 31, 2011 and 2010, which are included in the Statement of Changes in Net Assets Available for Plan Benefits.
- Party-in-interest transactions for the year ended December 31, 2011, which are described in Note G.
- All information regarding reportable transactions for the year ended December 31, 2011, included in the Schedule of Reportable Transactions.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE G – PARTY-IN-INTEREST TRANSACTIONS

During the years ended December 31, 2011 and 2010, the Plan held and managed units of participation in various collective trust funds of Diversified Investment Advisors (Diversified), the Plan's custodian. At December 31, 2011 and 2010, these investments had a total aggregate fair value of \$24,480,835 and \$23,179,483, respectively. These transactions are allowable party-in-interest transactions under Section 408(b)(8) of the ERISA regulations.

During 2011 and 2010, Diversified was the custodian of the Plan's assets and is considered a party-in-interest as defined by ERISA. As of December 31, 2011 and 2010, the Plan assets managed by Diversified totaled \$29,815,414 and \$28,767,142, respectively.

NOTE H – 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 the amounts reported in the statement of net assets available for plan benefits.

Plan contributions are made, and the actuarial present value of the accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE I – FAIR VALUE MEASUREMENTS

FASB AS 820 provides the 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 FASB ASC 820 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: <ul style="list-style-type: none">• 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.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE I – FAIR VALUE MEASUREMENTS (CONTINUED)

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used 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.

Mutual Fund Accounts: Valued at the net asset value (NAV) of shares held by the Plan traded at a quoted price through the National Securities Clearing Corporation.

Collective Trust Accounts: Valued at a daily calculated unit value, an observable input, but not traded in an active market or exchange.

The preceding methods 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011 and 2010:

	Fair Value Measurements at December 31, 2011			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Growth funds	\$4,331,647	\$ -	\$ -	\$ 4,331,647
Value funds	578,539	-	-	578,539
Emerging market funds	424,393	-	-	424,393
Total Mutual Funds	5,334,579	-	-	5,334,579
Collective Trust Accounts				
Fixed income funds	-	13,155,208	-	13,155,208
Index funds	-	3,698,652	-	3,698,652
Value funds	-	2,733,890	-	2,733,890
International funds	-	2,164,628	-	2,164,628
Real estate funds	-	2,728,457	-	2,728,457
Total Collective Trust Accounts	-	24,480,835	-	24,480,835
Total Assets at Fair Value	\$5,334,579	\$24,480,835	\$ -	\$29,815,414

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2011 and 2010

NOTE I – FAIR VALUE MEASUREMENTS (CONTINUED)

	Fair Value Measurements at December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Growth funds	\$4,477,417	\$ -	\$ -	\$ 4,477,417
Value funds	592,748	-	-	592,748
Emerging market funds	517,494	-	-	517,494
Total Mutual Funds	5,587,659	-	-	5,587,659
Collective Trust Accounts				
Fixed income funds	-	11,871,775	-	11,871,775
Index funds	-	3,635,317	-	3,635,317
Value funds	-	2,676,349	-	2,676,349
International funds	-	2,504,975	-	2,504,975
Real estate funds	-	2,491,067	-	2,491,067
Total Collective Trust Accounts	-	23,179,483	-	23,179,483
Total Assets at Fair Value	\$5,587,659	\$23,179,483	\$ -	\$28,767,142

NOTE J – PLAN AMENDMENTS

An amendment was executed effective June 30, 2009 to add a new pension multiplier for UAW participants. The effect of the Plan amendment, an increase in the actuarial present value of accumulated plan benefits of \$413,177, was accounted for in the year ended January 1, 2010.

An amendment was executed effective May 1, 2010 to add a new pension multiplier for IAM participants. The effect of the Plan amendment, an increase in the actuarial present value of accumulated plan benefits of \$165,190, was accounted for in the year ended January 1, 2011.

The Plan will be amended subsequent to year end to increase the pension multiplier for each year of credited service after June 1, 2009 for UAW participants. The actuarial present value of accumulated plan benefits at January 1, 2011 does not reflect the effect of this amendment.

SUPPLEMENTAL INFORMATION

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

E.I.N. 52-2361769 Plan Number: 007

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

December 31, 2011

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Diversified Investment Advisors	Core Bond Fund	\$ 10,960,634	\$ 11,551,946
*	Diversified Investment Advisors	Inflation-Protected Securities Fund	873,328	980,933
*	Diversified Investment Advisors	High Yield Bond Fund	592,562	622,329
*	Diversified Investment Advisors	Large Value Fund	2,673,181	2,733,890
*	Diversified Investment Advisors	Stock Index Fund	3,625,069	3,698,652
*	Diversified Investment Advisors	International Equity Fund	2,502,744	2,164,628
*	Diversified Investment Advisors	Real Estate Fund	2,490,194	2,728,457
	Columbia Funds	Small Cap Value II Fund	594,777	578,539
	Fidelity Funds	Contrafund	3,458,620	3,536,778
	Lazard Funds	Emerging Markets Fund	540,822	424,393
	Nuveen Funds	Small Cap Select Fund	829,777	794,869
			\$ 29,141,708	\$ 29,815,414

*Represents a party-in-interest to the Plan.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

E.I.N. 52-2361769 Plan Number: 007

Schedule H, Line 4j - Schedule of Reportable Transactions

Year ended December 31, 2011

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Series 5% Transactions						
*Diversified Investment Advisors	Core Bond Fund	\$ 2,061,977	\$ -	\$ -	\$ 2,601,977	\$ -
*Diversified Investment Advisors	Core Bond Fund	-	2,102,127	2,045,141	2,102,127	56,986
American Funds	Growth Fund of America	-	3,456,790	3,666,777	3,456,790	(209,987)
Fidelity Funds	Contrafund	3,460,653	-	-	3,460,653	-
Single 5% Transactions						
American Funds	Growth Fund of America	-	3,455,366	3,245,324	3,455,366	210,042
Fidelity Funds	Contrafund	3,455,366	-	-	3,455,366	-

* Represents a party-in-interest to the Plan.

**Attachment to 2011 Form 5500 Schedule SB,
Line 26 – Schedule of Active Participant Data**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2011 to December 31, 2011**

..... Completed Years of Credited Service											
<u>Age</u>	0 to <u>1</u>	1 to <u>4</u>	5 to <u>9</u>	10 to <u>14</u>	15 to <u>19</u>	20 to <u>24</u>	25 to <u>29</u>	30 to <u>34</u>	35 to <u>39</u>	40 ±	<u>Total</u>
0 – 24	0	0	0	0	0	0	0	0	0	0	0
25 – 29	0	0	1	0	0	0	0	0	0	0	1
30 – 34	0	0	2	1	0	0	0	0	0	0	3
35 – 39	0	0	3	2	0	0	0	0	0	0	5
40 – 44	0	0	5	8	0	0	0	0	0	0	13
45 – 49	0	2	7	6	4	3	2	0	0	0	24
50 – 54	0	0	18	8	3	2	1	5	1	0	38
55 – 59	0	0	13	4	4	3	2	6	37	3	72
60 – 64	0	1	6	9	2	3	3	5	25	9	63
65 – 69	0	0	0	1	2	2	0	2	6	3	16
70 & Up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	0	3	55	39	15	13	8	18	69	15	235

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

A ACTUARIAL COST METHOD

The actuarial cost method used to determine the target normal cost, target liability and required contribution amounts for the plan is the Traditional Unit Credit Actuarial Cost Method. Under this method, both the target normal cost and target liability are based on the annual accrual of benefits as accruals occur each year.

The target liability for each active plan participant is equal to the actuarial present value of the participant's accrued benefit as of the valuation date. The total target liability of the plan is equal to the sum of such liabilities as determined for each active participant plus the actuarial present value of benefits being paid, or due to be paid, to retirees, beneficiaries and former participants with deferred vested benefits.

The target normal cost for each active participant is equal to the actuarial present value of the benefit expected to be earned during the year starting on the valuation date. The total target normal cost of the plan is the sum of the target normal costs for each active plan participant.

All employees who are plan participants on a valuation date are included in the actuarial valuation.

B ASSET VALUATION METHOD

The actuarial value of assets is equal to the market value of assets on the valuation date reduced by the sum of:

1. 66.67% of gains and losses of the prior year;
2. 33.33% of gains and losses of the second prior year.

Investment gains and losses are determined by the excess or deficiency of the expected return (at the valuation interest rate) over the actual return on the market value (including employer contributions receivable for any given year).

The actuarial valuation of assets is further constrained to be not less than 90% or more than 110% of market value (including employer contributions receivable).

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2011 to December 31, 2011**

C ACTUARIAL ASSUMPTIONS

Target Liability Interest Rates

First Segment Rate	3.78%
Second Segment Rate	6.31%
Third Segment Rate	6.57%

Segment rates based on September rates preceding the valuation date. Previously, segment rates based on January rates.

Expected Return on Assets/
ASC 960-20 Interest Rate

7.50%

Pre- and Post-Retirement Mortality

2011 static mortality table in accordance with IRS Regulation 1.430(h)(3)-1 (previously, the 2010 static mortality table).

Compensation Increases

Not applicable.

IRC Maximum Benefit and
Compensation Limitations

Benefit Limit

\$195,000 for 2011 (unchanged).

Compensation Limit

Not applicable.

Withdrawal Rates

Sample probabilities are as follows:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	9.93%	14.97%
40	2.81%	4.94%
55	0.00%	0.70%

Retirement Age

Active IAM and UAW participants are assumed to retire at age 62 or completion of 10 years of service, if later. Active salaried participants are assumed to retire at age 65. Terminated vested participants are assumed to retire at age 65.

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2011 to December 31, 2011**

C ACTUARIAL ASSUMPTIONS *(cont'd)*

Disability Rates

Hunter's rates doubled for males and quadrupled for females. Sample probabilities are as follows:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	0.10%	0.20%
40	0.17%	0.33%
55	0.55%	1.10%

Form of payment

Single life annuity.

Marital Assumption

It has been assumed that 85% of all active participants are married. Husbands are assumed to be three years older than their wives.

Plan Expenses

For 2011, equal to \$160,000; included in target normal cost. (previously, \$135,000.)

**ATTACHMENT TO THE 2011 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Lincoln Industrial Corporation

Plan Name: Lincoln Industrial Corp. Omnibus Plan

Plan Year: January 1, 2011 to December 31, 2011

EIN: 52-2361769

Plan No.: 007

Item 4i- Schedule of Assets Held at End of Year

Page 18 of the attached auditor's report of the Plan for the plan year ending December 31, 2011 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Page 19 of the attached auditor's report of the Plan for the plan year ending December 31, 2011 provides the schedule of reportable transactions.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	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

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN	B Three-digit plan number (PN) ►	007
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LINCOLN INDUSTRIAL CORPORATION	D Employer Identification Number (EIN) 52-2361769	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>		
2	Assets:		
	a Market value	2a	30016198
	b Actuarial value	2b	27690865
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	18287339
	b For terminated vested participants	3b	3060704
	c For active participants:		
	(1) Non-vested benefits	3c(1)	725725
	(2) Vested benefits	3c(2)	16431637
	(3) Total active	3c(3)	17157362
	d Total	3d	38505405
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate	5	6.21 %
6	Target normal cost	6	524173

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	09/28/2012 Date
	KELLY B. LAPPIN, E.A., M.A.A.A. Type or print name of actuary	11-06822 Most recent enrollment number
	DIVERSIFIED Firm name	508-903-6014 Telephone number (including area code)
	24 PRIME PARK WAY, SUITE 400 NATICK MA 07160-1528 Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>13.10</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.55</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	71.91 %
15 Adjusted funding target attainment percentage	15	71.91 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	76.95 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	433535	0			
07/13/2011	433535	0			
10/14/2011	433535	0			
01/13/2012	433535	0			
09/13/2012	3587945	0			
Totals ▶			18(b)	5322085	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4905478

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No**b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No**c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: 3.78 %	2nd segment: 6.31 %	3rd segment: 6.57 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	524173	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
	10814540	1965677	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	2489850	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	2489850	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4905478	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2415628	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule C, Line 2(h) Formula Descriptions

Lincoln Industrial Corporation Omnibus Plan

EIN No.: 52-2361769, Plan No. 007

Plan Year Ending: 12/31/2011

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

DIVERSIFIED RETIREMENT CORPORATION	13-3689044
NATIONAL FINANCIAL SERVICES	04-3523567

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue to DIVERSIFIED RETIREMENT CORPORATION	Revenue to National Financial Services
AMERICAN FUNDS	AMER FDS GRWTH FD	1/1/2011	12/31/2011	34.125	0.875
FIDELITY	FIDELITY CONTRAFND	1/1/2011	12/31/2011	24.375	0.625
COLUMBIA	COLUMBIA SMCAP VAI	1/1/2011	12/31/2011	39.000	1.000
NUVEEN	NUVEEN SM CAP SELECT A	1/1/2011	12/31/2011	48.750	1.250
LAZARD	LAZARD EMRG MKTS	1/1/2011	12/31/2011	43.875	1.125

**Attachment to 2011 Form 5500 Schedule SB,
Line 19 – Discounted Employer Contributions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

<u><i>Date</i></u>	<u><i>Actual Contribution</i></u>	<u><i>Discounted Contribution</i></u>	<u><i>Effective Rate</i></u>	<u><i>Plan Year</i></u>
April 14, 2011	\$ 433,535	\$ 426,227	6.21%	1/ 1/ 2011 – 12/ 31/ 2011
July 13, 2011	\$ 433,535	\$ 419,941	6.21%	1/ 1/ 2011 – 12/ 31/ 2011
October 14, 2011	\$ 433,535	\$ 413,544	6.21%	1/ 1/ 2011 – 12/ 31/ 2011
January 13, 2012	\$ 433,535	\$ 407,379	6.21%	1/ 1/ 2011 – 12/ 31/ 2011
September 13, 2012	\$ 3,587,945	\$ 3,238,387	6.21%	1/ 1/ 2011 – 12/ 31/ 2011
Total	\$ 5,322,085	\$ 4,905,478		

**Attachment to 2011 Form 5500 Schedule SB,
Line 22 – Description of Weighted Average Retirement Age**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

Age at Ret	Num Ret	Pct Ret	Weight
62	147	62.55%	38.7829
63	0	0.00%	0.0000
64	3	1.28%	0.8173
65	85	36.17%	23.5105
Total	235	100.00%	63.1107

Average age at retirement 63.1107

Rounded for Schedule B item 22 63

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

<u>Effective Date</u>	December 21, 2001. Latest restatement as of January 1, 2008. Most recent amendment effective May 1, 2010.
<u>Plan Year</u>	January 1 through December 31.
<u>Employees Covered</u>	All UAW and IAM hourly employees at Lincoln Industrial. Effective June 3, 2006, no new UAW hourly employees are eligible for the Plan. Effective May 5, 2007, no new IAM employees are eligible for the Plan. Salaried employees who were participants in the Lincoln Industrial Corporation Pension Plan (LICPP) as of December 31, 2001 are covered under this plan.
<u>Participation</u>	All covered employees participate after reaching age 21 and completing one year of service. No new participants will enter the Plan (see Employees Covered).
<u>Vesting Service</u>	Full and fractional years of service, to the nearest month.
<u>Credited Service</u>	One-twelfth of a year for each month the employee performs at least one hour of service.
<u>Normal Retirement Date</u>	The later of age 65 and 5 years of participation.
<u>Normal Retirement Benefit</u>	<p>For Salaried participants, the normal retirement benefit is 1.0% of Final Average Earnings up to Covered Compensation, plus 1.5% of Final Average Earnings in excess of Covered Compensation, such sum multiplied by years of Credited Service up to 35 years. All benefits are frozen as of December 21, 2001.</p> <p>For UAW participants, the normal retirement benefit is equal to the sum of (a), (b) and (c).</p> <p>(a) Total credited service accrued prior to June 1, 1996 times \$25.</p> <p>(b) Total credited service accrued from June 1, 1996, through May 31, 2009, times \$30.</p> <p>(c) Total credited service accrued beginning on June 1, 2009, through the benefit commencement date times \$32.</p>

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

Normal Retirement Benefit (cont'd)

For IAM participants who terminated after May 1, 2010, the normal retirement benefit is equal to the sum of (a), (b), (c), (d) and (e).

- (a) Total credited service accrued prior to May 1, 1985 times \$17 (previously, \$16.50).
- (b) Total credited service accrued from May 1, 1985, through April 30, 1995, times \$27 (previously, \$25).
- (c) Total credited service accrued from May 1, 1995, through April 30, 2004, times \$37 (previously, \$35).
- (d) Total credited service accrued from May 1, 2004, through April 30, 2007, times \$37.
- (e) Total credited service accrued beginning on May 1, 2007, through the benefit commencement date times \$40.

Early Retirement Date

Salaried: Age 55 and 10 years of Vesting Service
UAW: Age 60 with 10 years of vesting service.
IAM: Age 55 with 10 years of vesting service.

Early Retirement Benefit

For IAM and UAW, amount equal to the normal retirement benefit based on service at termination reduced by 0.6% for each month commencement precedes age 62. A temporary supplement of \$250 is payable until age 62 for UAW participants who are early retirement eligible and commence immediately after termination.

For Salaried, the early retirement benefit is the frozen accrued benefit reduced by 1/ 6% for each of the first 36 months, 4/ 10% for each of the next 36 months, and 5/ 10% for each of the next 48 months by which the commencement of benefits precedes the Normal Retirement Date. The same reduction is used for terminated vested Salaried participants.

For eligible IAM and UAW terminated vested participants, the accrued benefit is reduced by 7.2% per year for each year prior to Normal Retirement Date.

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

Vesting

For IAM and UAW participants, a participant whose employment is terminated before death or retirement and who has five or more years of Vesting Service is eligible for a vested deferred retirement benefit.

For Salaried, a Member's accrued benefit payable at age 65 is 30% vested after 3 years of service, 40% after 4 years of service, 60% after 5 years of service, 80% after 6 years of service and 100% vested after 7 years of service.

Pre-Retirement Death Benefit

For Salaried participants, the death benefit is based on the beneficiary's benefit of 50% Joint and Survivor form.

For active IAM and UAW participants who are eligible for early retirement on the date of death, spouse's benefit is based on a 66 2/3% Joint & Survivor form of payment, is entitled to a monthly benefit equal to the amount that the spouse would have received had the employee retired in the month before his death with a 66-2/3% joint and survivor option in effect.

The spouse of an employee who dies after becoming vested, being immediately eligible for early retirement, is entitled to an amount equal to 50% of the benefit the participant would have received had he retired under a 50% joint and survivor annuity on the first of the month following his death, or at his earliest commencement age, if later.

Disability Retirement

For IAM and UAW participants, eligibility after 10 years of vesting service and 6 months following the later of date of disability or last day worked. Amount equal to the normal retirement benefit accrued to the date of disability, commencing immediately, without reduction for early commencement.

Normal Form of Payment

Unless otherwise elected, any benefit payable under the Plan will be paid:

- (a) As a life-only annuity for a single participant; or
- (b) As a 66-2/3% joint and survivor annuity, if the employee had been married to his current spouse for at least one year.

**ATTACHMENT TO THE 2011 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Lincoln Industrial Corporation

Plan Name: Lincoln Industrial Corp. Omnibus Plan

Plan Year: January 1, 2011 to December 31, 2011

EIN: 52-2361769

Plan No.: 007

Item 4i- Schedule of Assets Held at End of Year

Page 18 of the attached auditor's report of the Plan for the plan year ending December 31, 2011 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Page 19 of the attached auditor's report of the Plan for the plan year ending December 31, 2011 provides the schedule of reportable transactions.

**Attachment to 2011 Form 5500 Schedule SB,
Line 32 – Schedule of Amortization Bases**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

Amortization Schedule

<u>Year</u>	<u>Type</u>	<u>Present Value</u>	<u>Years Left</u>		<u>Payment</u>
2008	Shortfall	\$ 0	4	\$	0
2009	Shortfall	1,887,787	5	\$	406,081
2010	Shortfall	4,294,181	6		797,401
2011	Shortfall	<u>4,632,572</u>	7		<u>762,195</u>
Total		\$ 10,814,540		\$	1,965,677

**Attachment to 2011 Form 5500 Schedule SB,
Line 25 – Change in Funding Method**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

The Target Liability Interest Rates were changed to use segment rates based on a September lookback month. Previously, segment rates based on January rates were reflected in 2010.

**Attachment to 2011 Form 5500 Schedule SB,
Line 24 – Change in Actuarial Assumptions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2011 to December 31, 2011

For 2011, plan expenses equal to \$160,000; included in target normal cost. (previously, \$135,000.)